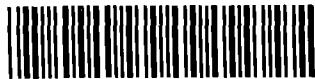


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**CITY OF ALBION, MICHIGAN  
FINANCIAL REPORT  
WITH ADDITIONAL INFORMATION  
DECEMBER 31, 1996**



# CITY OF ALBION, MICHIGAN

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# CITY OF ALBION, MICHIGAN

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### ADDITIONAL INFORMATION (Continued)

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## Independent Auditor's Report

To the Mayor and City Council  
City of Albion, Michigan

We have audited the accompanying general purpose financial statements of the City of Albion, Michigan as of December 31, 1996 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. *Government Auditing Standards* also require us to issue a report on our consideration of the City's internal control structure and a report on its compliance with laws and regulations; those reports have been separately issued.

As disclosed in Note 9, the City is aware of problems resulting from the divestiture of the hospital in 1994 with its Michigan Municipal Employees' Retirement System (MMERS) valuation of pension benefit obligations and allocation of net assets available for benefits. Management and the actuaries of the plan have not determined an estimate of any revision to the prior valuation of the pension benefit obligations or reallocation of net assets available for benefits. Therefore, our audit has not included an examination of any such estimate, and management has not revised its valuation of the MMERS pension benefit obligations or net assets available for benefits.

As explained in Note 4 to the financial statements, substantially all fixed assets in the General Fixed Assets Account Group and component units are recorded on a replacement cost basis. Generally accepted accounting principles require the fixed assets to be recorded at historical cost or at estimated historical cost if actual cost is not available.

In our opinion, except for the effects of not estimating a revision to the MMERS pension benefit obligation and net assets available for benefits and the fixed assets in the General Fixed Assets Account Group and component units as explained in the preceding paragraphs, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Albion, Michigan as of December 31, 1996 and the results of its operations and cash flows of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles.

*Plante & Moran, LLP*

June 12, 1997

**CITY OF ALBION**  
**COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND COMPONENT UNITS**  
**DECEMBER 31, 1996**

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	MEMORANDUM TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
<b>ASSETS</b>										
Cash and investments (Note 2)	\$ 886,934	\$ 745,244	\$ 1,720,933	\$ 1,601,939	\$ 106,646	\$10,570,031	\$ -	\$ -	\$ 15,631,727	\$ 521,923
Receivables:										
Taxes (Note 10)	100,776	12,797	-	-	-	-	-	-	113,573	120,942
Customers	-	-	-	396,521	-	-	-	-	396,521	-
Accrued interest	2,029	928	255	11,174	268	123,091	-	-	137,745	2,117
Rehabilitation loans	-	374,849	-	-	-	-	-	-	374,849	-
Economic Development loans	-	272,052	-	-	-	-	-	-	272,052	-
Other	45,036	36,299	-	-	-	-	-	-	81,335	43,539
Due from other funds (Note 6)	72,596	-	-	-	-	-	-	-	72,596	-
Due from primary government	-	-	-	-	-	-	-	-	-	7,786
Due from component units	-	3	-	-	-	-	-	-	3	-
Inventories and other assets	4,569	23,511	-	22,537	4,727	-	-	-	55,344	-
Capital assets (Note 4)	-	-	-	5,617,497	156,706	-	8,894,106	-	14,668,309	2,189,252
Amount available in Debt Service Fund	-	-	-	-	-	-	-	1,100,000	1,100,000	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	280,895	280,895	515,000
Total assets	<u>\$ 1,111,940</u>	<u>\$ 1,465,683</u>	<u>\$ 1,721,188</u>	<u>\$ 7,649,668</u>	<u>\$ 268,347</u>	<u>\$10,693,122</u>	<u>\$ 8,894,106</u>	<u>\$ 1,380,895</u>	<u>\$ 33,184,949</u>	<u>\$ 3,400,559</u>

**CITY OF ALBION, MICHIGAN**  
**COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND COMPONENT UNITS**  
**DECEMBER 31, 1996**  
(Continued)

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			COMPONENT UNITS
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	MEMORANDUM TOTAL PRIMARY GOVERNMENT	
<b>LIABILITIES AND FUND EQUITY</b>										
<b>LIABILITIES</b>										
Accounts payable	\$ 89,010	\$ 25,170	\$ -	\$ 63,712	\$ 3,919	\$ -	\$ -	\$ -	\$ 181,811	\$ 29,354
Accrued and other liabilities	104,795	37,518	-	40,636	854	-	-	-	183,803	40,879
Due to other funds	-	62,771	9,279	-	-	546	-	-	72,596	-
Due to primary government	-	-	-	-	-	-	-	-	-	3
Due to other governmental units	-	-	-	-	-	581,658	-	-	581,658	77,638
Due to component units	1,955	5,831	-	-	-	-	-	-	7,786	-
Deferred compensation liabilities (Note 14)	-	-	-	-	-	577,616	-	-	577,616	-
Cash bonds and deposits	-	-	-	1,132	-	-	-	-	1,132	-
Rehabilitation escrow	-	545,021	-	-	-	-	-	-	545,021	-
Economic development escrow	-	509,489	-	-	-	-	-	-	509,489	-
Long-term debt (Note 5)	-	-	-	176,234	43,986	-	-	1,380,895	1,601,115	515,000
<b>Total liabilities</b>	<b>195,760</b>	<b>1,185,800</b>	<b>9,279</b>	<b>281,714</b>	<b>48,759</b>	<b>1,159,820</b>	<b>-</b>	<b>1,380,895</b>	<b>4,262,027</b>	<b>662,874</b>
<b>FUND EQUITY</b>										
Contributed capital (Note 7)	-	-	-	6,687,816	-	-	-	-	6,687,816	-
Investment in general fixed assets	-	-	-	-	-	-	8,894,106	-	8,894,106	2,189,252
Retained earnings	-	-	-	680,138	219,588	-	-	-	899,726	-
Fund balances (Note 8):										
Reserved:										
Public Safety Officers Pension Fund	15,062	-	-	-	-	8,728,178	-	-	8,743,240	-
Perpetual care	-	-	-	-	-	305,675	-	-	305,675	-
Library	-	-	-	-	-	499,449	-	-	499,449	-
Debt service	-	-	1,100,000	-	-	-	-	-	1,100,000	-
Designated	143,368	-	-	-	-	-	-	-	143,368	-
Undesignated	757,750	279,883	611,909	-	-	-	-	-	1,649,542	548,433
<b>Total fund equity</b>	<b>916,180</b>	<b>279,883</b>	<b>1,711,909</b>	<b>7,367,954</b>	<b>219,588</b>	<b>9,533,302</b>	<b>8,894,106</b>	<b>-</b>	<b>28,922,922</b>	<b>2,737,685</b>
<b>Total liabilities and fund equity</b>	<b>\$ 1,111,940</b>	<b>\$ 1,465,683</b>	<b>\$ 1,721,188</b>	<b>\$ 7,649,668</b>	<b>\$ 268,347</b>	<b>\$10,693,122</b>	<b>\$ 8,894,106</b>	<b>\$ 1,380,895</b>	<b>\$ 33,184,949</b>	<b>\$ 3,400,559</b>

**CITY OF ALBION, MICHIGAN**  
**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**  
**AND COMPONENT UNITS**  
**YEAR ENDED DECEMBER 31, 1996**

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	MEMORANDUM TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
<b>REVENUE</b>					
Taxes	\$ 2,096,104	\$ 122,023	\$ -	\$ 2,218,127	\$ 191,542
Licenses and permits	97,286	-	-	97,286	-
Federal sources	30,174	1,008,124	-	1,038,298	185,789
State sources	1,384,936	668,987	-	2,053,923	12,252
Charges for services	197,865	159,615	-	357,480	51,563
Fines and forfeitures	43,934	3,667	-	47,601	41,761
Miscellaneous revenue	236,280	169,387	296,013	701,680	120,502
<b>Total revenue</b>	<b>4,086,579</b>	<b>2,131,803</b>	<b>296,013</b>	<b>6,514,395</b>	<b>603,409</b>
<b>EXPENDITURES</b>					
General government	940,524	-	-	940,524	-
Public safety	1,824,258	-	-	1,824,258	-
Highways and streets	134,468	1,673,237	-	1,807,705	-
Economic development	-	118,354	-	118,354	634,767
Welfare, culture and recreation	478,471	388,251	-	866,722	-
Library	-	-	-	-	331,058
Community maintenance and development	-	189,225	-	189,225	-
Debt service	-	-	208,138	208,138	-
Miscellaneous expenditures	191,415	14,812	363	206,590	-
<b>Total expenditures</b>	<b>3,569,136</b>	<b>2,383,879</b>	<b>208,501</b>	<b>6,161,516</b>	<b>965,825</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>517,443</b>	<b>(252,076)</b>	<b>87,512</b>	<b>352,879</b>	<b>(362,416)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	16,608	6,187	-	22,795	-
Operating transfers from primary government	-	-	-	-	210,110
Operating transfers out	(2,932)	(3,255)	-	(6,187)	-
Operating transfers to component units	(210,110)	-	-	(210,110)	-
Proceeds from issuance of bonds	-	170,000	-	170,000	-
<b>Total other financing sources (uses)</b>	<b>(196,434)</b>	<b>172,932</b>	<b>-</b>	<b>(23,502)</b>	<b>210,110</b>
<b>EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>321,009</b>	<b>(79,144)</b>	<b>87,512</b>	<b>329,377</b>	<b>(152,306)</b>
<b>FUND BALANCES - Beginning of year</b>	<b>595,171</b>	<b>359,027</b>	<b>1,624,397</b>	<b>2,578,595</b>	<b>700,739</b>
<b>FUND BALANCES - End of year</b>	<b>\$ 916,180</b>	<b>\$ 279,883</b>	<b>\$ 1,711,909</b>	<b>\$ 2,907,972</b>	<b>\$ 548,433</b>



**CITY OF ALBION, MICHIGAN**  
**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES**  
**YEAR ENDED DECEMBER 31, 1996**

	GENERAL FUND			SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE									
Taxes	\$ 2,089,524	\$ 2,096,104	\$ 6,580	\$ 84,303	\$ 122,023	\$ 37,720	\$ -	\$ -	\$ -
Licenses and permits	81,700	97,286	15,586	-	-	-	-	-	-
Federal sources	30,000	30,174	174	1,168,203	1,008,124	(160,079)	-	-	-
State sources	1,162,858	1,384,936	222,078	651,815	668,987	17,172	-	-	-
Charges for services	208,129	197,865	(10,264)	160,100	159,615	(485)	-	-	-
Fines and forfeits	35,154	43,934	8,780	13,680	3,667	(10,013)	-	-	-
Miscellaneous revenue	151,160	252,888	101,728	312,273	345,574	33,301	253,500	296,013	42,513
Total revenue	3,758,525	4,103,187	344,662	2,390,374	2,307,990	(82,384)	253,500	296,013	42,513
EXPENDITURES									
General government	920,958	940,524	(19,566)	-	-	-	-	-	-
Public safety	1,845,969	1,824,258	21,711	-	-	-	-	-	-
Highways and streets	141,100	134,468	6,632	1,589,379	1,676,492	(87,113)	-	-	-
Economic development	-	-	-	108,000	118,354	(10,354)	-	-	-
Welfare, culture and recreation	557,977	478,471	79,506	466,319	388,251	78,068	-	-	-
Library	-	-	-	-	-	-	-	-	-
Community maintenance and development	-	-	-	358,903	189,225	169,678	-	-	-
Debt service	-	-	-	-	-	-	208,138	208,138	-
Miscellaneous expenditures	404,633	404,457	176	13,700	14,812	(1,112)	-	363	(363)
Total expenditures	3,870,637	3,782,178	88,459	2,536,301	2,387,134	149,167	208,138	208,501	(363)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(112,112)	321,009	433,121	(145,927)	(79,144)	66,783	45,362	87,512	42,150
FUND BALANCES - Beginning of year	392,289	595,171	202,882	139,910	359,027	219,117	1,527,495	1,624,397	96,902
FUND BALANCES - End of year	\$ 280,177	\$ 916,180	\$ 636,003	\$ (6,017)	\$ 279,883	\$ 285,900	\$ 1,572,857	\$ 1,711,909	\$ 139,052

**CITY OF ALBION, MICHIGAN**  
**COMBINED STATEMENT OF REVENUE, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS/FUND BALANCES**  
**ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS**  
**YEAR ENDED DECEMBER 31, 1996**

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		
	ENTERPRISE	INTERNAL SERVICE	PUBLIC SAFETY OFFICERS PENSION	NONEXPENDABLE TRUSTS	TOTAL (MEMORANDUM ONLY)
<b>OPERATING REVENUE</b>					
Charges for services	\$ 1,223,458	\$ 156,309	\$ -	\$ 7,450	\$ 1,387,217
Investment income	28,069	-	778,505	-	806,574
Contributions	-	-	55,434	327,992	383,426
Miscellaneous	49,866	4,126	-	11,848	65,840
<b>Total operating revenue</b>	<b>1,301,393</b>	<b>160,435</b>	<b>833,939</b>	<b>347,290</b>	<b>2,643,057</b>
<b>OPERATING EXPENSES</b>					
Benefit payments and refunds	-	-	310,796	-	310,796
Salaries and wages	411,770	25,768	-	-	437,538
Administrative costs	91,693	11,723	-	-	103,416
Fringe benefits	134,124	9,033	-	-	143,157
Maintenance and supplies	131,824	46,955	-	-	178,779
Purchased power and utilities	131,728	15,478	-	-	147,206
Professional services	71,887	3,063	-	-	74,950
Depreciation	219,721	22,829	-	-	242,550
Rental expense	14,272	5,000	-	-	19,272
Insurance	28,258	9,238	-	-	37,496
Miscellaneous expense	7,609	1,028	30,957	1,673	41,267
<b>Total operating expenses</b>	<b>1,242,886</b>	<b>150,115</b>	<b>341,753</b>	<b>1,673</b>	<b>1,736,427</b>
<b>OPERATING INCOME</b>	<b>58,507</b>	<b>10,320</b>	<b>492,186</b>	<b>345,617</b>	<b>906,630</b>
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	84,902	3,089	-	22,087	110,078
Interest expense	(7,809)	(2,573)	-	-	(10,382)
Water quality assessment grants	33,596	-	-	-	33,596
Water quality assessment expenses	(33,596)	-	-	-	(33,596)
<b>Total nonoperating revenue</b>	<b>77,093</b>	<b>516</b>	<b>-</b>	<b>22,087</b>	<b>99,696</b>
<b>INCOME - Before operating transfers</b>	<b>135,600</b>	<b>10,836</b>	<b>492,186</b>	<b>367,704</b>	<b>1,006,326</b>
<b>OPERATING TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,608)</b>	<b>(16,608)</b>
<b>NET INCOME</b>	<b>135,600</b>	<b>10,836</b>	<b>492,186</b>	<b>351,096</b>	<b>989,718</b>
<b>RETAINED EARNINGS/FUND BALANCES - Beginning of year</b>	<b>544,538</b>	<b>208,752</b>	<b>8,235,992</b>	<b>454,028</b>	<b>9,443,310</b>
<b>RETAINED EARNINGS/FUND BALANCES - End of year</b>	<b>\$ 680,138</b>	<b>\$ 219,588</b>	<b>\$ 8,728,178</b>	<b>\$ 805,124</b>	<b>\$ 10,433,028</b>

**CITY OF ALBION, MICHIGAN**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS**  
**YEAR ENDED DECEMBER 31, 1996**

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	NONEXPENDABLE TRUSTS	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating income	\$ 58,507	\$ 10,320	\$ 345,617	\$ 414,444
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation	219,721	22,829	-	242,550
Changes in assets and liabilities:				
Receivables	(65,307)	257	3,672	(61,378)
Inventory	(803)	1,116	-	313
Accounts payable	43,614	303	-	43,917
Accrued and other liabilities	6,420	(149)	-	6,271
Net cash provided by operating activities	262,152	34,676	349,289	646,117
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating transfers out to other funds	-	-	(16,608)	(16,608)
Water assessment subsidy	33,596	-	-	33,596
Water assessment expenses	(33,596)	-	-	(33,596)
Net cash used in noncapital financing activities	-	-	(16,608)	(16,608)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal and interest paid on long-term debt	(40,080)	(7,701)	-	(47,781)
Purchase of capital assets	(198,214)	(61,515)	-	(259,729)
Proceeds from issuance of bonds	100,000	-	-	100,000
Net cash used in capital and related financing activities	(138,294)	(69,216)	-	(207,510)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received on investments	84,902	3,089	22,087	110,078
Purchase of investments - Net of sales proceeds	(525,000)	45,000	(364,438)	(844,438)
Net cash provided by (used in) investing activities	(440,098)	48,089	(342,351)	(734,360)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(316,240)	13,549	(9,670)	(312,361)
<b>CASH AND CASH EQUIVALENTS - Beginning of year</b>	103,179	28,097	3,577	134,853
<b>CASH AND CASH EQUIVALENTS - End of year</b>	<u>\$ (213,061)*</u>	<u>\$ 41,646</u>	<u>\$ (6,093)*</u>	<u>\$ (177,508)</u>
<b>BALANCE SHEET RECONCILIATION</b>				
Cash and investments	\$ 1,601,939	\$ 106,646	\$ 803,345	\$ 2,511,930
Less investments	(1,815,000)	(65,000)	(809,438)	(2,689,438)
Cash and cash equivalents	<u>\$ (213,061)*</u>	<u>\$ 41,646</u>	<u>\$ (6,093)*</u>	<u>\$ (177,508)</u>

\*Negative cash is caused by the allocation of pooled cash balances and does not represent overdrafts at the financial institution.

There were no noncash operating, capital or investing activities during the year ended December 31, 1996.

CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City conform to generally accepted accounting principles as applicable to governmental units, except for certain general fixed assets in the General Fixed Assets Account Group being recorded at replacement cost as described in Note 4. The following is a summary of the significant accounting policies:

REPORTING ENTITY

The City is governed by an elected seven-member Council. As required by generally accepted accounting principles, these financial statements present the City and its component units. The individual component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

The Albion Building Authority is governed by a Board consisting of the City Manager, City Attorney and Clerk/Treasurer/Finance Director. Although it is legally separate from the City, it is reported as if it were part of the primary government because its sole business activity is constructing and leasing property to the City. The financial statements of the Building Authority are consolidated with the financial statements of the City as follows:

- a. The assets of the Building Authority held for payment of outstanding bond issues are reported in the Debt Service Fund.
- b. Fixed assets (completed construction projects) of the Building Authority are reported in the General Fixed Assets Account Group.
- c. Remaining amounts due on bonds issued by the Building Authority are reported in the General Long-term Debt Account Group.

The Albion Public Safety Officers Pension System has also been blended into the City's financial statements. The system is governed by a five-member Pension Board that includes two individuals chosen by the Mayor and City Council. The system is reported as if it were part of the primary government because of the fiduciary responsibility that the City retains relative to the operations of the retirement system.

The following component units are reported within the component units column in the combined financial statements. They are reported in a separate column to emphasize that they are legally separate from the City. More detailed information on each component unit is disclosed in Notes 2, 4, 5 and 16.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- a. The Downtown Development Authority was created to correct and prevent deterioration in the downtown district, encourage historical preservation and to promote economic growth with the downtown district. The Authority's governing body, which consists of 9-12 individuals, is selected by the Mayor and City Council. In addition, the Authority's budget is subject to approval by the City Council.
- b. The Tax Increment Finance Authority (TIFA) and the Economic Development Corporation (EDC) were created to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in relocating, purchasing, constructing, improving or expanding within the City so as to provide needed services and facilities of such enterprises to the residents of the City. The Corporations' governing body, which consists of nine individuals, is selected by the Mayor with City Council approval. The TIFA also acts as an agent for the City's Revolving Loan Fund, which is included as a Special Revenue Fund of the City.
- c. The Library was created to provide access to books, periodicals and other printed media to the residents of the City. The Library Board consists of six members, including one nonvoting member of City Council, all appointed by the Mayor and City Council.

The City has excluded the Housing Commission from this report since the City does not approve cash disbursements, budgets, hiring of personnel or otherwise impose the will of the City. The Housing Commission financial statements will be issued under a separate cover.

**FUND ACCOUNTING**

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds are grouped, in the combined financial statements in this report, into generic fund types in three broad fund categories as follows:

**GOVERNMENTAL FUNDS**

General Fund - The General Fund contains the records of the ordinary activities of the City that are not accounted for in another fund. General Fund activities are financed by revenue from income taxes, general property taxes, state-shared revenue and other sources.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of earmarked revenue or financing activities requiring separate accounting because of legal or regulatory provisions.

Debt Service Fund - The Debt Service Fund is used to account for the annual payment of principal, interest and expenses in connection with certain long-term debt other than debt payable from the operations of an enterprise fund. The City's Debt Service Fund was created to account for payments on the long-term debt of the City's Building Authority.

**PROPRIETARY FUNDS**

Enterprise Funds - Enterprise Funds are used to account for the results of operations that provide a service to citizens that is financed primarily by a user charge for the provision of that service.

Internal Service Fund - The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. At December 31, 1996, the only Internal Service Fund is the Equipment Fund.

**FIDUCIARY FUNDS**

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments or other funds. These include the Public Safety Officers Pension, the Nonexpendable (Cemetery and Library) Trusts and the Agency Funds. The Public Safety Officers Pension Fund and the Nonexpendable (Cemetery and Library) Trusts are accounted for in the same manner as proprietary funds. The Agency Funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

**BASIS OF ACCOUNTING**

The accrual basis of accounting is used by the proprietary funds, similar trust funds and the Public Safety Officers Pension Fund. All governmental funds and Agency Funds utilize the modified-accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- a. Property taxes and other revenue that are both measurable and available for use to finance operations are recorded as revenue when earned. Other revenue is recorded when received.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Properties are assessed as of December 31. Tax bills are mailed and become a lien on July 1 of the following year. These taxes are due on August 10 with the final collection date of February 28 before they are added to the county tax rolls.

- b. Interest on bonded indebtedness and other long-term debt is not recorded as an expenditure until its due date.
- c. Normally, expenditures are not divided between years by the recording of prepaid expenses.
- d. The noncurrent portion of accumulated sick and vacation days is reflected in the General Long-term Debt Account Group.

Cash Equivalents - For purposes of the statement of cash flows, the proprietary funds and nonexpendable trust funds consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Investments - Investments are recorded at cost, except those held by the deferred compensation administrator, which are recorded at market value.

Inventories - Inventories in the proprietary funds are valued at cost on a first-in, first-out basis, which approximates market value.

Fixed Assets and Long-term Liabilities - Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Such assets, which are recorded as expenditures at the time of purchase, do not include certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks and lighting systems. No depreciation has been provided on general fixed assets.

Fixed assets in the General Fixed Assets Account Group acquired prior to September 2, 1981 are recorded at replacement cost (see Note 4). All fixed asset additions since that date are recorded at cost.

Fixed assets in the proprietary funds are recorded at cost or, if donated, at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group, not in the governmental funds.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The General Fixed Assets Account Group and the General Long-term Debt Account Group are not funds and do not involve the measurement of results of operations.

Fixed assets and long-term liabilities relating to the proprietary funds are accounted for in those funds. Depreciation on such fixed assets is charged as an expense against the operations of the proprietary funds on a straight-line basis.

Memorandum-only Totals - The total data presented is the aggregate of the fund types and account groups and is presented for analysis purposes only. No consolidating or other eliminations were made in arriving at the totals; therefore, they do not present consolidated information.

Other accounting policies are disclosed in other notes to financial statements.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

The City's deposits and investments are classified by Governmental Accounting Standards Board Statement Number 3 in the following categories:

Bank deposits (checking accounts, savings accounts and certificates of deposit)	\$ 4,378,185
Investments in securities, cash management and similar vehicles	11,252,242
Petty cash or cash on hand	<u>1,300</u>
Total	<u><u>\$ 15,631,727</u></u>

Not included in the total above are the deposits of component units totaling \$521,923.

**DEPOSITS**

The deposits of the City and its component units are combined and were reflected in the accounts of the bank (without recognition of checks written but not yet cleared or of deposits in transit) at \$4,298,641. Of that amount, \$715,223 was covered by federal depository insurance and \$3,583,418 was uninsured and uncollateralized.

The City believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. In addition, the laws of the State of Michigan do not provide for collateralization of bank deposits. As a result, the City evaluates each financial institution it deposits City funds with and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.



**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)**

To the extent that cash from various funds has been pooled, related investment income is allocated to each fund based on relative participation in the pool, except that the Agency Fund - Escrow Fund investment earnings are allocated to the General Fund.

**INVESTMENTS**

The City is authorized by Michigan Public Act 20 of 1943 (as amended) to invest surplus monies (of nonpension funds) in U.S. bonds and notes, certain commercial paper, U.S. government repurchase agreements, bankers' acceptances and mutual funds and investment pools that are composed of authorized investment vehicles.

In addition to the investment types listed above, the Public Safety Officers Pension Fund is authorized by Michigan Public Act 55 of 1982 to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations and certain other specified investment vehicles.

The City's investments are categorized below to give an indication of the level of risk assumed by the City at December 31, 1996. Risk Category 1 includes those investments that meet any one of the following criteria:

- a. Insured
- b. Registered
- c. Held by the City or its agent

Risk Categories 2 and 3 include investments that are neither insured nor registered. Category 2 includes investments that are held by the counterparty's trust department (or agent) in the City's name. Category 3 includes investments held by:

- a. The counterparty or
- b. The counterparty's trust department (or agent) but not in the City's name

All of the following investments are included in Risk Category 2, with the exception of the cash management funds, which are not categorized by level of investment risk because the funds are not evidenced by securities that exist in physical or book entry form.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)**

	<u>CARRYING AMOUNT</u>	<u>MARKET VALUE</u>
U.S. government securities	\$ 7,382,082	\$ 7,379,883
Stocks and corporate obligations	2,344,165	4,105,292
Cash management funds	<u>1,525,995</u>	<u>1,570,872</u>
Total investments	<u>\$ 11,252,242</u>	<u>\$ 13,056,047</u>

**NOTE 3 - BUDGET INFORMATION**

The annual budget is prepared by the City management and adopted by the City Council with the exception of Section 8 Program Operating Account, which is adopted by the Albion Building Authority. Subsequent amendments, with the exception of Section 8 Program Operating Account, are approved by the City Council. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. The amount of encumbrances outstanding at December 31, 1996 has not been calculated. During the current year, the budget was not amended in a timely manner, a violation of the State of Michigan Public Act 621.

The budget has been prepared in accordance with generally accepted accounting principles, except operating transfers have been included in the "revenue" and "expenditures" categories, rather than as "other financing sources (uses)" in the General, Special Revenue and Debt Service Funds.

The statement comparing actual to budgeted revenue and expenditures has used the same basis of accounting used in preparing the adopted budget.

The budget is adopted on an activity basis; expenditures at this level in excess of amounts budgeted are a violation of Michigan law. A comparison of actual results of operations to the General Fund budget as adopted by the City Council is included in the additional information. This comparison includes expenditure budget overruns. A comparison of the actual results of operations to the individual Special Revenue Funds budgets as adopted by the City Council is available at the clerk's office for inspection.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 3 - BUDGET INFORMATION (Continued)**

Significant expenditure budget overruns were as follows:

	<u>BUDGET</u>	<u>ACTUAL</u>
Special Revenue Funds:		
Major streets	\$ 1,466,879	\$ 1,502,803
Local streets	122,500	173,689

At December 31, 1996, the Local Street Fund had a deficit of \$49,691. In order to eliminate the deficit, the City plans to transfer monies from the other funds to cover excess costs.

**NOTE 4 - CAPITAL ASSETS**

A summary of changes in general fixed assets follows:

	<u>BALANCE JANUARY 1, 1996</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE DECEMBER 31, 1996</u>
Land	\$ 78,833	\$ -	\$ -	\$ 78,833
Buildings	5,926,779	-	-	5,926,779
Improvements other than buildings	331,146	179,101	-	510,247
Machinery and vehicles	2,294,579	97,897	14,229	2,378,247
Total	<u>\$ 8,631,337</u>	<u>\$ 276,998</u>	<u>\$ 14,229</u>	<u>\$ 8,894,106</u>

The general fixed assets reflected in the General Fixed Assets Account Group and component units are recorded on a replacement cost basis as determined by the City insurance carrier as of September 1, 1981. Additions subsequent to September 1, 1981 are recorded at cost. Generally accepted accounting principles require that the general fixed assets be recorded at historical cost or estimated historical cost if actual cost figures are not available. Historical cost information for assets additions prior to September 1, 1981 was not available as of December 31, 1996.

Fixed assets of the component units consisted of land, buildings and equipment totaling \$185,511, \$1,545,485 and \$458,256, respectively.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 4 - CAPITAL ASSETS (Continued)**

A summary of proprietary fund fixed assets at December 31, 1996 follows:

	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL</u>	<u>DEPRECIABLE LIFE-YEARS</u>
Land	\$ 77,720	\$ -	\$ 77,720	-
Land improvements	5,126	8,539	13,665	10
Buildings	24,361	-	24,361	20
Utility system	8,886,834	-	8,886,834	50-100
Machinery and equipment	<u>1,090,155</u>	<u>510,421</u>	<u>1,600,576</u>	4-50
Total	10,084,196	518,960	10,603,156	
Less accumulated depreciation	<u>4,466,699</u>	<u>362,254</u>	<u>4,828,953</u>	
Net	<u>\$ 5,617,497</u>	<u>\$ 156,706</u>	<u>\$ 5,774,203</u>	

**NOTE 5 - LONG-TERM DEBT**

**OUTSTANDING DEBT**

The following is a summary of the debt outstanding of the City as of December 31, 1996:

	<u>NUMBER OF ISSUES</u>	<u>INTEREST RATE</u>	<u>MATURING THROUGH</u>	<u>PRINCIPAL OUTSTANDING</u>
Enterprise Funds:				
Capital lease	1	6.0%	1999	\$ 81,234
Revenue bonds		4.60%-5.75%	2005	95,000
Internal Service Fund - Capital lease	1	5.5%	1999	43,986
General obligations:				
Building Authority bonds	1	6.75%-6.85%	2004	1,100,000
Equipment loan	1	7.0%	1997	17,343
Transportation Fund bonds	1	4.5%-5.6%	2006	160,000
Accumulated employee benefits	-	-	-	<u>103,552</u>
Total long-term debt				<u>\$ 1,601,115</u>

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 5 - LONG-TERM DEBT (Continued)**

The accumulated employee benefits represent the estimated liability to be paid governmental fund type employees under the City's sick and vacation pay policy, net of the portion that is estimated will be paid currently. Under the City's policy, employees earn sick and vacation time based on time of service with the City. The City's accounting policy is to record the vacation pay as it accumulates and to record the sick pay as it vests. Accumulated sick pay is not significantly greater than vested sick pay.

Debt outstanding for component units consisted of Downtown Development Authority bonds totaling \$515,000, bearing interest from 4.55 percent to 6.15 percent, maturing through 2008.

**CHANGES IN LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the City and its component units for the year ended December 31, 1996:

	PRIMARY GOVERNMENT				COMPONENT UNITS
	GENERAL OBLIGATIONS	CAPITAL LEASES	REVENUE BONDS	TOTAL	
BALANCE - January 1, 1996	\$ 1,362,104	\$ 157,620	\$ -	\$ 1,519,724	\$ 525,000
New debt issued	170,000	-	100,000	270,000	-
Debt retired	(151,209)	(32,400)	(5,000)	(188,609)	(10,000)
BALANCE - December 31, 1996	<u>\$ 1,380,895</u>	<u>\$ 125,220</u>	<u>\$ 95,000</u>	<u>\$ 1,601,115</u>	<u>\$ 515,000</u>

**DEBT SERVICE REQUIREMENTS**

The annual requirements to service all debt outstanding as of December 31, 1996 (excluding capital leases and employee benefits), including both principal and interest, are as follows:

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 5 - LONG-TERM DEBT (Continued)**

<u>YEARS ENDING DECEMBER 31</u>	<u>OTHER GOVERNMENTAL FUND RESOURCES</u>	<u>COMPONENT UNITS</u>
1997	\$ 236,612	\$ 43,916
1998	209,167	43,215
1999	205,260	52,230
2000	196,088	50,961
2001	211,900	69,114
Remaining years	<u>622,813</u>	<u>475,340</u>
Total	<u>\$ 1,681,840</u>	<u>\$ 734,776</u>

**INTEREST**

Total interest incurred by the City for the year ended December 31, 1996 approximated \$99,000. Total interest incurred by the component units for the year ended December 31, 1996 approximated \$30,000.

**CAPITAL LEASES**

The future minimum lease payments for all capital leases for the years December 31, 1997 through December 31, 1999 are as follows:

1997	\$ 40,742
1998	40,742
1999	<u>55,878</u>
Total	137,362
Less portion representing interest	<u>12,142</u>
Present value at December 31, 1996	<u>\$ 125,220</u>

The Tax Increment Finance Authority (TIFA), a component unit of the City, has entered into an agreement with the City whereby the TIFA will fund a percentage of the City's principal and interest payments on an annual basis as follows:

General obligations - Transportation Fund Bonds	86.67%
Enterprise Funds - Revenue Bonds	35.33%

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 5 - LONG-TERM DEBT (Continued)**

The amount paid to the City for principal and interest for the year ended December 31, 1996 was \$12,927.

**NOTE 6 - INTERFUND RECEIVABLES**

The following are the interfund receivables at December 31, 1996:

<u>FUND DUE TO</u>	<u>FUND DUE FROM</u>	<u>AMOUNT</u>
General Fund	Special Revenue Funds:	
	Section 8 Operating Account Fund	\$ 10,855
	Community Development Fund	3,011
	Local Streets Fund	48,905
	Debt Service Fund	9,279
	Escrow Fund	<u>546</u>
	Total interfund receivables	<u><u>\$ 72,596</u></u>

**NOTE 7 - CONTRIBUTED CAPITAL**

Contributed capital represents the capital contributed from all sources to the Water and Sewer Funds since inception. The amounts attributable to each of these separate sources cannot be determined at this time. The following is an analysis of contributed capital by source:

Capital contributed from all sources prior to December 31, 1986	\$ 6,573,107
Capital contributed since December 31, 1986 by source:	
Water line contributed by business	21,040
State grants	<u>93,669</u>
Total	<u><u>\$ 6,687,816</u></u>

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 8 - FUND BALANCE**

The following is a summary of designated fund balance of the General Fund:

Kellogg Grant	\$ 54,590
Municipal Facility	7,693
Parks Beautification	5,844
Depot Project	7,389
Park Fence	13,576
1997 budget	<u>54,276</u>
 Total	 <u><u>\$ 143,368</u></u>

The City has established designations to account separately for funds that have been restricted by Council action or that are restricted by funding sources. Changes in the designations in the General Fund are affected by a corresponding change in undesignated fund balance.

The following is an analysis of the changes in the General Fund fund balance for the year ended December 31, 1996:

	RESERVED FOR PUBLIC SAFETY OFFICERS PENSION	DESIGNATED FOR				UNDESIGNATED	TOTAL
		1997 BUDGET	1996 BUDGET	MUNICIPAL FACILITY	OTHER DESIGNATED		
BALANCE - January 1, 1996	\$ 15,062	\$ -	\$ 109,180	\$ 7,693	\$ 27,555	\$ 435,681	\$ 595,171
Revenues over expenditures	-	-	-	-	53,844	267,165	321,009
Transfers	-	54,276	(109,180)	-	-	54,904	-
 BALANCE - December 31, 1996	<u>\$ 15,062</u>	<u>\$ 54,276</u>	<u>\$ -</u>	<u>\$ 7,693</u>	<u>\$ 81,399</u>	<u>\$ 757,750</u>	<u>\$ 916,180</u>

The amount reserved for the Public Safety Officers Pension Fund represents the accumulated balance of tax revenue collected for pension contributions in excess of required transfers from the General Fund.



**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 9 - RETIREMENT SYSTEMS**

**PLAN DESCRIPTION**

**Public Safety Officers Pension Fund** - The City contributes to the Public Safety Officers Pension Fund, which is the administrator of a single-employer public employees' retirement system that covers public safety employees of the City. The City's payroll for employees covered by the system for the year ended December 31, 1996 was approximately \$1,108,000; the City's total payroll was approximately \$2,842,000. At December 31, 1996, membership consisted of:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	<u>20</u>
Current employees:	
Fully vested	13
Nonvested	<u>14</u>
Total current employees	<u>27</u>

The system provides retirement benefits, as well as death and disability benefits. Service retirement benefits vest with 10 years of accredited service. Members are eligible to retire with 25 or more years of service or after age 60 is attained; payment is based on 2-1/2 percent of the 5-year average final compensation (AFC) multiplied by the first 25 years of service, plus 1 percent of AFC for years of service in excess of 25 years. Deferred retirement benefits vest after 10 years of service but are not paid until the date retirement would have occurred had the member remained an employee. The obligation to contribute to and maintain the system for these employees was established by negotiation with the public safety employees competitive bargaining units and requires a contribution from the employees of 7 percent and 4 percent of gross wages from the Police Officers Labor Council and nonbargaining and the Police Officers Association of Michigan, respectively.

**Michigan Municipal Employees' Retirement System** - The City also contributes to the Michigan Municipal Employees' Retirement System (MMERS), which is an agent multiple employer retirement system that covers all other full-time employees of the City. The City's payroll for employees covered by the system for the year ended December 31, 1996 was approximately \$1,679,000. The system provides retirement benefits, as well as death and disability benefits. Service retirement benefits vest after 10 years of service or after age 60 is attained; payment is based on a variety of different criteria depending on the applicable benefit category. Further details are available at the City. Deferred retirement benefits vest after 10 years of service but are not paid until the date retirement would have occurred had the member remained an employee. The obligation to contribute to and maintain the system for these employees was established by negotiation with the American Federation of State,

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 9 - RETIREMENT SYSTEMS (Continued)**

County and Municipal Employees' Local 1248 and the International Union of Operating Engineers Local 547C competitive bargaining units and requires a contribution from the employees of 0 percent to 5 percent of gross wages.

**SIGNIFICANT ACCOUNTING POLICIES**

Public Safety Officers Pension Fund - The system is included in the City's financial statements as a pension trust fund. The assets of the pension trust fund include no securities of or loans to the City or any other related party. At December 31, 1996, there were no investments in any one organization (other than the U.S. government and U.S. government-guaranteed obligations) in excess of 5 percent of net assets available for benefits. Please refer to Note 1 for further significant accounting policies.

**FUNDING STATUS AND PROGRESS**

The amounts shown below as "pension benefit obligation" are standardized disclosure measures of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measures are the actuarial present value of credited projected benefits and are intended to help users assess the plans' funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among systems. The measures are independent of the actuarial funding method used to determine contributions to the systems discussed below.

Public Safety Officers Pension Fund - The pension benefit obligation was determined as part of an actuarial valuation at December 31, 1995. Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 6 percent per year compounded annually, (b) projected salary increases of 4 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0 percent to 4 percent per year, attributable to seniority/merit and (d) no postretirement benefit increases.

Michigan Municipal Employees' Retirement System - The pension benefit obligation was determined as part of an actuarial valuation at December 31, 1994. Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (b) projected salary increases of 5 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0 percent to 4.2 percent per year, depending on age, attributable to seniority/merit and (d) the assumption that benefits will increase 2.5 percent per year (annually) after retirement for persons with selected benefits.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 9 - RETIREMENT SYSTEMS (Continued)**

Information related to funding of the pension benefit obligation as of the latest actuarial valuation is as follows:

	PUBLIC SAFETY OFFICERS PENSION FUND	MMERS	TOTAL
	December 31, 1995	December 31, 1994	
Actuarial valuation date			
Pension benefit obligation:			
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 3,220,871	\$ 4,067,803	\$ 7,288,674
Current employees:			
Accumulated employee contributions including allocated investment income	587,524	208,711	796,235
Employer financed:			
Vested	2,156,757	1,276,704	3,433,461
Nonvested	589,098	292,353	881,451
Total pension benefit obligation	6,554,250	5,845,571	12,399,821
Net assets available for benefits, at cost (market value is \$9,580,227 for public safety and \$6,876,075 for MMERS)	8,235,992	6,531,226	14,767,218
Assets in excess of pension benefit obligation	\$ 1,681,742	\$ 685,655	\$ 2,367,397

At June 30, 1994, the City divested itself of the hospital. During 1994, pension benefit obligations of hospital employees and related net assets available have been transferred out of the City's MMERS plan. During the year ended December 31, 1994, the MMERS plan reported a net decrease of \$1,870,349 in the pension benefit obligation. Subsequent to the

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 9 - RETIREMENT SYSTEMS (Continued)**

valuation of the MMERS plan being published, the management determined the divestiture of the hospital's share of the MMERS assets and liabilities was not correct. The actuary concurs there is additional data that must be taken into account to accurately value the MMERS obligation as a result of the hospital divestiture. As of the date of this report, the data was not available to the actuary to revalue or estimate the MMERS obligation to the City. Accordingly, the MMERS pension benefit obligation and net assets available that was calculated with incomplete data may be incorrect.

Based on data supplied to the actuary, the MMERS plan experienced a change in the pension benefit obligation resulting from revisions in actuarial assumptions of \$7,852.

**CONTRIBUTIONS REQUIRED AND CONTRIBUTIONS MADE**

The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are intended to accumulate sufficient assets to pay benefits when due.

Public Safety Officers Pension Fund - Level percentage of payroll employer contribution rates are determined using the entry age actuarial funding method. The system also uses the level percentage of payroll method to amortize the funded surplus over a 10-year period. Contributions totaling \$59,810 (all employee) were made for the valuation year ended December 31, 1995. No employer contributions were made in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at December 31, 1993. Employer contributions for normal cost were offset by accelerated funding credits. Employer and employee contributions represented 0 percent and 5.4 percent of covered payroll, respectively. Significant actuarial assumptions used to compute contribution requirements are the same as those used to compute the standardized measure of the pension obligation discussed above.

Michigan Municipal Employees' Retirement System - Level percentage of payroll employer contribution rates are determined using the individual attained age actuarial funding method. (Note - Effective with the December 31, 1993 valuation, the City changed its funding method to the entry age normal cost method. This will affect contributions for the year beginning January 1, 1995.) Contributions were not required for the valuation year ended December 31, 1994 in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at December 31, 1994. Significant actuarial assumptions used to compute contribution requirements are the same as those used to compute the standardized measure of the pension obligation discussed above.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 9 - RETIREMENT SYSTEMS (Continued)**

**TREND INFORMATION**

<u>YEAR ENDED</u>	<u>NET ASSETS AVAILABLE FOR BENEFITS AS A PERCENTAGE OF PENSION OBLIGATION</u>		<u>OVERFUNDED PENSION BENEFIT OBLIGATION AS A PERCENTAGE OF COVERED PAYROLL</u>		<u>EMPLOYER CONTRIBUTIONS AS A PERCENTAGE OF COVERED PAYROLL</u>	
	<u>PUBLIC SAFETY</u>	<u>MMERS</u>	<u>PUBLIC SAFETY</u>	<u>MMERS</u>	<u>PUBLIC SAFETY</u>	<u>MMERS</u>
1994	145.5	141.8	(226.9)	(56.0)	-	-
1995	132.9	111.7	(171.8)	(48.7)	-	-
1996	125.7	N/A	(178.8)	N/A	-	-

Employer contributions were all made in accordance with actuarially determined requirements. The required supplementary information (see table of contents) contained in the additional information is designed to provide information about the plans' progress in accumulating sufficient assets to pay benefits when due.

The Michigan Municipal Employees' Retirement System trend information includes that of Albion Hospital (through 1994) and other component units. However, the pension benefit obligation valuation is incorrect. Please see disclosure of potential valuation error of the MMERS plan funding status and progress. Prior to June 30, 1994, information for the City's portion only is not available.

**NOTE 10 - PROPERTY TAXES RECEIVABLE**

The delinquent real property taxes of the City are purchased by the County of Calhoun. The county intends to sell tax notes, the proceeds of which will be used to pay the City for these property taxes. It is anticipated that this will take place in June 1997. These taxes have been recorded as revenue for the current year.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 11 - SEGMENT INFORMATION - ENTERPRISE FUNDS**

The City maintains two Enterprise Funds. Segment information for the year ended December 31, 1996 is as follows:

	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>TOTAL</u>
Operating revenue	\$ 408,025	\$ 893,368	\$ 1,301,393
Depreciation	54,249	165,472	219,721
Operating income (loss)	(19,057)	77,564	58,507
Net income	18,531	117,069	135,600
Land, buildings and equipment:			
Additions	137,660	60,554	198,214
Deletions	-	3,863	3,863
Net working capital	621,641	1,272,227	1,893,868
Total assets	1,576,668	6,073,000	7,649,668
Long-term debt	52,200	90,079	142,279
Fund equity	1,463,900	5,904,054	7,367,954

**NOTE 12 - CONTINGENCIES**

The Environmental Protection Agency (EPA) has identified the City as one of the potentially responsible parties for the contamination of a landfill used by the City. The EPA has studied the extent of pollution existing at the landfill and has estimated the total cost at approximately \$6 million based upon the EPA's preferred method contained in the proposed remedial action plan.

In addition, the City has informed the Michigan Department of Natural Resources of leaking underground storage tanks that were in the City's possession. The City has removed the underground storage tanks and taken action to limit further contamination caused by the underground storage tanks. The cost to remedy the pollution, if any, has not yet been determined.

While the ultimate cost to remedy these sites may be significant, a reasonable estimate and the City's share of the ultimate cost cannot be determined. Accordingly, no provision has been recorded in the financial statements at December 31, 1996 related to these matters.

In addition, a separate parcel of property owned by the City is being investigated by the Environmental Protection Agency and the Michigan Department of Environmental Quality. The extent of contamination, if any, has not been determined.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 13 - RISK MANAGEMENT**

The City is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The City has purchased commercial insurance for employee injury and medical claims, and participates in the Michigan Municipal League risk pool for claims relating to property loss, torts, errors and omissions. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal League risk pool program operates as a common risk-sharing management program for local units of government in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

**NOTE 14 - DEFERRED COMPENSATION PLAN**

The City offers its employees a deferred compensation plan created in accordance with IRC Section 457. The plan, available to all employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency.

Through December 31, 1996, all amounts of compensation deferred under the plan, all property and rights purchased with such amounts and all income attributable to such amounts, property or rights are, until made available to the employee or other beneficiary, solely the property and rights of the City without being restricted to the provisions of benefits under the plan and thus subject to the claims of the City's general creditors. Effective January 1, 1997, all of the assets have been transferred into a trust.

The City's liability to each participant is equal to the participant's deferred compensation, adjusted by an amount equal to the investment performance in a related asset account. Investments are managed by a trustee, and investment decisions are made by the individual employees. The City provides the duty of due care that would be required of an ordinary prudent investor. The related asset accounts are recorded in the Deferred Compensation Agency Fund at market value, which is equal to the liability to plan participants.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 15 - POSTEMPLOYMENT BENEFITS**

The City provides health care benefits to all full-time employees upon retirement in accordance with labor contracts. Currently, seven retirees are eligible. The City includes pre-Medicare retirees and their dependents in its insured health care plan, with contribution required by the participant, dependent upon each union contract. Expenditures for postemployment health care benefits are recognized as the insurance premiums become due; during the year, this amounted to \$12,508 for three retirees. The benefits for the other four retirees are paid for through the City of Albion Public Safety Officers Retirement System.

**NOTE 16 - COMPONENT UNIT FINANCIAL INFORMATION**

Condensed financial statements for each of the discretely presented units is presented below:

**BALANCE SHEETS**

	<b>TAX INCREMENT FINANCE AUTHORITY</b>	<b>DOWNTOWN DEVELOPMENT AUTHORITY</b>	<b>LIBRARY</b>	<b>ECONOMIC DEVELOPMENT CORPORATION</b>	<b>TOTAL</b>
<b>ASSETS</b>					
Current assets	\$ 450,670	\$ 137,475	\$ 89,438	\$ 18,724	\$ 696,307
Property, plant and equipment	506,300	-	1,682,952	-	2,189,252
Amounts to be provided for repayment of long-term debt	-	515,000	-	-	515,000
Total assets	<u>\$ 956,970</u>	<u>\$ 652,475</u>	<u>\$ 1,772,390</u>	<u>\$ 18,724</u>	<u>\$ 3,400,559</u>
<b>LIABILITIES</b>					
Current liabilities	\$ 115,903	\$ 7,114	\$ 24,564	\$ 293	\$ 147,874
Long-term debt	-	515,000	-	-	515,000
Total liabilities	115,903	522,114	24,564	293	662,874
<b>EQUITY</b>					
Investment in general fixed assets	506,300	-	1,682,952	-	2,189,252
Fund balances	334,767	130,361	64,874	18,431	548,433
Total equity	<u>841,067</u>	<u>130,361</u>	<u>1,747,826</u>	<u>18,431</u>	<u>2,737,685</u>
Total liabilities and equity	<u>\$ 956,970</u>	<u>\$ 652,475</u>	<u>\$ 1,772,390</u>	<u>\$ 18,724</u>	<u>\$ 3,400,559</u>



**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE 16 - COMPONENT UNIT FINANCIAL INFORMATION (Continued)**

**STATEMENTS OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**

	TAX INCREMENT FINANCE AUTHORITY	DOWNTOWN DEVELOPMENT AUTHORITY	LIBRARY	ECONOMIC DEVELOPMENT CORPORATION	TOTAL
REVENUE AND OTHER FINANCING SOURCES	\$ 166,398	\$ 276,897	\$ 330,086	\$ 40,138	\$ 813,519
EXPENDITURES AND OTHER FINANCING USES	<u>146,555</u>	<u>466,505</u>	<u>331,058</u>	<u>21,707</u>	<u>965,825</u>
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	19,843	(189,608)	(972)	18,431	(152,306)
FUND BALANCES - Beginning of year	<u>314,924</u>	<u>319,969</u>	<u>65,846</u>	<u>-</u>	<u>700,739</u>
FUND BALANCES - End of year	<u>\$ 334,767</u>	<u>\$ 130,361</u>	<u>\$ 64,874</u>	<u>\$ 18,431</u>	<u>\$ 548,433</u>

**NOTE 17 - SUBSEQUENT ISSUANCE OF BONDS**

On May 22, 1997, the City issued \$1.7 million of general obligation bonds and \$1.8 million of revenue bonds to pay for additions and improvements to the City's water supply system.

## ADDITIONAL INFORMATION

To the Mayor and City Council  
City of Albion, Michigan

We have audited the general purpose financial statements of the City of Albion, Michigan for the year ended December 31, 1996. Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as whole. The additional information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the City of Albion, Michigan. This information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, except for the effect of not estimating a revision to the Michigan Municipal Employees' Retirement System pension benefit obligation and net assets available for benefits and of recording fixed asset amounts at replacement cost in the component units, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Plante & Moran, LLP*

June 12, 1997

**CITY OF ALBION, MICHIGAN  
REQUIRED SUPPLEMENTARY INFORMATION  
RETIREMENT SYSTEM  
ANALYSIS OF FUNDING PROGRESS\*\***

AS OF JUNE 30	(1) NET ASSETS AVAILABLE FOR BENEFITS	(2) PENSION BENEFIT OBLIGATION (PBO)	(3) PERCENT FUNDED (1)÷(2)	(4) UNFUNDED (OVERFUNDED) PBO (2)-(1)	(5) ANNUAL COVERED PAYROLL	(6) UNFUNDED (OVERFUNDED) PBO AS A PERCENT OF COVERED PAYROLL (4)÷(5)
<b><u>Public Safety Officers Pension Fund</u></b>						
1987	\$ 4,264,636	\$ 3,612,974	118.0	\$ (651,662)	\$ 806,596	(80.8)
1988	4,556,941	3,773,967	120.7	(782,974)	885,943	(88.4)
1989	4,872,202	3,955,355	123.2	(916,847)	932,409	(98.3)
1990	5,992,307	4,271,705	140.3	(1,720,602)	1,005,461	(171.1)
1991	6,410,750	4,442,019	144.3	(1,968,731)	974,495	(202.0)
1992	6,967,802	4,686,682	148.7	(2,281,120)	1,019,850	(223.7)
1993	7,481,224	5,141,859	145.5	(2,339,365)	1,031,205	(226.9)
1994	7,675,802	5,776,834	132.9	(1,898,168)	1,105,446	(171.8)
1995	8,235,992	6,554,250	125.7	(1,681,742)	1,032,529	(162.9)
1996	*	*	*	*	*	*
<b><u>Michigan Municipal Employees' Retirement System***</u></b>						
1986	6,242,466	4,231,357	147.5	(2,011,109)	3,899,349	(51.6)
1987 ****	7,095,329	4,568,091	155.3	(2,527,238)	4,316,146	(58.6)
1988	7,573,756	5,076,717	149.2	(2,497,039)	4,635,974	(53.9)
1989	8,285,268	5,460,766	151.7	(2,824,502)	4,768,882	(59.2)
1990	8,831,446	5,877,864	150.2	(2,953,582)	4,663,405	(63.1)
1991	9,528,038	6,267,026	152.0	(3,261,012)	4,834,532	(67.5)
1992	10,131,639	6,517,873	155.4	(3,613,766)	5,129,882	(70.4)
1993 ****	10,942,293	7,715,920	141.8	(3,226,373)	5,758,119	(56.0)
1994	6,531,226	5,845,571	111.7	(685,654)	1,407,697	(48.7)
1995	*	*	*	*	*	*
1996	*	*	*	*	*	*

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of the retirement systems' funding status on a going concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the retirement systems' progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

\* Information not available.

\*\* Required by Governmental Accounting Standards Board Statement Number 5.

\*\*\* The Michigan Municipal Employees' Retirement System funding progress information includes the City's hospital funding experience through 1993. As of June 30, 1994, the City divested itself of the hospital and is no longer included in the funding progress information. However, the pension benefit obligation valuation is incorrect. Please see disclosure of potential valuation error of the MMERS plan funding status and progress. Prior to June 30, 1994, information for the City's portion only was not available.

\*\*\*\* Actuarial assumptions for MMERS valuations were revised for 1987 and 1993 valuations. The combined change in pension benefit obligation resulting from the 1993 benefit changes and revisions in actuarial assumptions is \$567,731.

**CITY OF ALBION, MICHIGAN  
REQUIRED SUPPLEMENTARY INFORMATION  
RETIREMENT SYSTEM  
REVENUE BY SOURCE AND EXPENSES BY TYPE\***

Public Safety Officers Pension Fund

FISCAL YEAR ENDED	REVENUE BY SOURCE				EMPLOYER CONTRIBUTION AS A PERCENT OF COVERED PAYROLL	EXPENSES BY TYPE			
	EMPLOYER CONTRIBUTIONS	EMPLOYEE CONTRIBUTIONS	INVESTMENT INCOME	TOTAL		BENEFITS PAYMENTS	ADMINISTRATIVE EXPENSES	REFUNDS	TOTAL
1987	\$ 113,509	\$ 55,611	\$ 354,038	\$ 523,158	14.1	\$ 125,151	\$ 9,512	\$ 37,135	\$ 171,798
1988	100,591	60,800	287,457	448,848	11.4	125,151	9,436	21,956	156,543
1989	64,796	64,716	354,673	484,185	6.9	125,151	10,026	33,794	168,971
1990	39,090	69,214	1,154,652	1,262,956	4.0	124,133	10,441	11,385	145,959
1991	-	72,682	601,024	673,706	-	131,029	6,308	34,190	171,527
1992	-	53,404	563,433	616,837	-	121,872	4,492	10,810	137,174
1993	-	53,714	561,436	615,150	-	126,048	23,822	19,525	169,395
1994	-	54,830	419,730	474,560	-	161,414	33,520	22,047	216,981
1995	-	59,810	734,107	793,917	-	205,647	26,005	2,075	233,727
1996	-	55,434	778,505	833,939	-	284,396	30,957	26,400	341,753

Contributions were made in accordance with actuarially-determined contribution requirements.

\* Required by Governmental Accounting Standards Board Statement Number 5.

**CITY OF ALBION, MICHIGAN  
GENERAL FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 1996**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE</b>			
Taxes	\$ 2,089,524	\$ 2,096,104	\$ 6,580
Licenses and permits	81,700	97,286	15,586
Federal sources	30,000	30,174	174
State sources	1,162,858	1,384,936	222,078
Charges for services	208,129	197,865	(10,264)
Fines and forfeits	35,154	43,934	8,780
Miscellaneous revenue	151,160	252,888	101,728
<b>Total revenue</b>	<b>3,758,525</b>	<b>4,103,187</b>	<b>344,662</b>
<b>EXPENDITURES</b>			
General government:			
City Council	59,444	91,007	(31,563)
City Manager	180,416	198,732	(18,316)
City Assessor	84,846	87,653	(2,807)
City Attorney	64,550	65,077	(527)
Clerk/Treasurer	274,865	269,127	5,738
Municipal Building	63,323	43,677	19,646
Inspection Department	103,282	95,143	8,139
City Engineer	90,232	90,108	124
<b>Total general government</b>	<b>920,958</b>	<b>940,524</b>	<b>(19,566)</b>
Public safety	1,845,969	1,824,258	21,711
Highways and streets - City maintenance	141,100	134,468	6,632
Welfare, culture and recreation:			
Cemetery	125,808	111,789	14,019
Parks	205,791	161,119	44,672
Recreation	115,244	103,665	11,579
Community development	111,134	101,898	9,236
<b>Total welfare, culture and recreation</b>	<b>557,977</b>	<b>478,471</b>	<b>79,506</b>
Miscellaneous expenditures - General appropriation	404,633	404,457	176
<b>Total expenditures</b>	<b>3,870,637</b>	<b>3,782,178</b>	<b>88,459</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (112,112)</b>	<b>\$ 321,009</b>	<b>\$ 433,121</b>

**CITY OF ALBION, MICHIGAN  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

	MAJOR STREETS	LOCAL STREETS	SOLID WASTE	COMMUNITY DEVELOPMENT BLOCK GRANT	DRUG LAW ENFORCEMENT	SECTION 8 PROGRAM OPERATING ACCOUNT	REVOLVING LOAN	TOTAL
<b>ASSETS</b>								
Cash and investments	\$ 342	\$ -	\$ 48,947	\$ 172,779	\$ 3,159	\$ 182,434	\$ 337,583	\$ 745,244
Receivables:								
Taxes	-	-	12,797	-	-	-	-	12,797
Accrued interest	86	110	331	401	-	-	-	928
Rehabilitation loans	-	-	-	374,849	-	-	-	374,849
Economic development loans	-	-	-	-	-	-	272,052	272,052
Other	35,336	963	-	-	-	-	-	36,299
Due from component units	-	-	-	3	-	-	-	3
Other assets	23,511	-	-	-	-	-	-	23,511
<b>Total assets</b>	<b>\$ 59,275</b>	<b>\$ 1,073</b>	<b>\$ 62,075</b>	<b>\$ 548,032</b>	<b>\$ 3,159</b>	<b>\$ 182,434</b>	<b>\$ 609,635</b>	<b>\$ 1,465,683</b>
<b>LIABILITIES AND FUND BALANCES (DEFICIT)</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ 22,820	\$ 65	\$ 1,477	\$ -	\$ -	\$ -	\$ 808	\$ 25,170
Accrued and other liabilities	12,259	1,794	214	-	2,724	20,527	-	37,518
Due to other funds	-	48,905	-	3,011	-	10,855	-	62,771
Due to component units	-	-	-	-	-	-	5,831	5,831
Rehabilitation escrow	-	-	-	545,021	-	-	-	545,021
Economic development escrow	-	-	-	-	-	-	509,489	509,489
<b>Total liabilities</b>	<b>35,079</b>	<b>50,764</b>	<b>1,691</b>	<b>548,032</b>	<b>2,724</b>	<b>31,382</b>	<b>516,128</b>	<b>1,185,800</b>
<b>FUND BALANCES (DEFICIT)</b>	<b>24,196</b>	<b>(49,691)</b>	<b>60,384</b>	<b>-</b>	<b>435</b>	<b>151,052</b>	<b>93,507</b>	<b>279,883</b>
<b>Total liabilities and fund balances (deficit)</b>	<b>\$ 59,275</b>	<b>\$ 1,073</b>	<b>\$ 62,075</b>	<b>\$ 548,032</b>	<b>\$ 3,159</b>	<b>\$ 182,434</b>	<b>\$ 609,635</b>	<b>\$ 1,465,683</b>

**CITY OF ALBION, MICHIGAN  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 1996**

	MAJOR STREETS	LOCAL STREETS	SOLID WASTE	COMMUNITY DEVELOPMENT BLOCK GRANT	DRUG LAW ENFORCEMENT	SECTION 8 PROGRAM OPERATING ACCOUNT	REVOLVING LOAN	TOTAL
REVENUE								
Taxes	\$ -	\$ -	\$ 122,023	\$ -	\$ -	\$ -	\$ -	\$ 122,023
Federal sources	703,203	-	-	15,998	-	288,923	-	1,008,124
State sources	531,385	118,506	-	19,096	-	-	-	668,987
Charges for services	-	-	-	-	-	159,615	-	159,615
Fines and forfeits	-	-	-	-	3,667	-	-	3,667
Miscellaneous revenue	34,738	2,237	8,011	7,496	67	7,222	109,616	169,387
Total revenue	1,269,326	120,743	130,034	42,590	3,734	455,760	109,616	2,131,803
EXPENDITURES								
Highways and streets	1,499,548	173,689	-	-	-	-	-	1,673,237
Economic development	-	-	-	-	-	-	118,354	118,354
Welfare, culture and recreation	-	-	-	-	-	388,251	-	388,251
Community maintenance and development	-	-	146,635	42,590	-	-	-	189,225
Miscellaneous expenditures	-	-	-	-	14,812	-	-	14,812
Total expenditures	1,499,548	173,689	146,635	42,590	14,812	388,251	118,354	2,383,879
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(230,222)	(52,946)	(16,601)	-	(11,078)	67,509	(8,738)	(252,076)
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	6,187	-	-	-	-	-	6,187
Operating transfers out	(3,255)	-	-	-	-	-	-	(3,255)
Proceeds from issuance of bonds	170,000	-	-	-	-	-	-	170,000
Total other financing sources	166,745	6,187	-	-	-	-	-	172,932
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(63,477)	(46,759)	(16,601)	-	(11,078)	67,509	(8,738)	(79,144)
FUND BALANCES (DEFICIT) - January 1, 1996	87,673	(2,932)	76,985	-	11,513	83,543	102,245	359,027
FUND BALANCES (DEFICIT) - December 31, 1996	\$ 24,196	\$ (49,691)	\$ 60,384	\$ -	\$ 435	\$ 151,052	\$ 93,507	\$ 279,883



**CITY OF ALBION, MICHIGAN  
ENTERPRISE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

	<u>WATER</u>	<u>SEWER</u>	<u>TOTAL</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and investments	\$ 498,287	\$ 1,103,652	\$ 1,601,939
Receivables:			
Customers	156,060	240,461	396,521
Accrued interest	4,635	6,539	11,174
Inventories	22,095	442	22,537
	<u>681,077</u>	<u>1,351,094</u>	<u>2,032,171</u>
Total current assets	681,077	1,351,094	2,032,171
<b>LAND, BUILDINGS AND EQUIPMENT</b>			
	<u>895,591</u>	<u>4,721,906</u>	<u>5,617,497</u>
Total assets	<u>\$ 1,576,668</u>	<u>\$ 6,073,000</u>	<u>\$ 7,649,668</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current maturities of long-term debt	\$ 2,900	\$ 31,055	\$ 33,955
Accounts payable	41,779	21,933	63,712
Accrued and other liabilities	14,757	25,879	40,636
	<u>59,436</u>	<u>78,867</u>	<u>138,303</u>
Total current liabilities	59,436	78,867	138,303
<b>LONG-TERM LIABILITIES</b>			
Long-term debt	52,200	90,079	142,279
Cash bonds and deposits	1,132	-	1,132
	<u>53,332</u>	<u>90,079</u>	<u>143,411</u>
Total long-term liabilities	53,332	90,079	143,411
Total liabilities	112,768	168,946	281,714
<b>FUND EQUITY</b>			
Contributed capital	1,206,018	5,481,798	6,687,816
Retained earnings	257,882	422,256	680,138
	<u>1,463,900</u>	<u>5,904,054</u>	<u>7,367,954</u>
Total fund equity	1,463,900	5,904,054	7,367,954
Total liabilities and fund equity	<u>\$ 1,576,668</u>	<u>\$ 6,073,000</u>	<u>\$ 7,649,668</u>

**CITY OF ALBION, MICHIGAN  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUE,  
EXPENSES AND CHANGES IN RETAINED EARNINGS  
YEAR ENDED DECEMBER 31, 1996**

	<u>WATER</u>	<u>SEWER</u>	<u>TOTAL</u>
<b>OPERATING REVENUE</b>			
Charges for services	\$ 389,479	\$ 833,979	\$ 1,223,458
Interest and penalties	8,666	19,403	28,069
Miscellaneous revenue	9,880	39,986	49,866
	<u>408,025</u>	<u>893,368</u>	<u>1,301,393</u>
<b>OPERATING EXPENSES</b>			
Salaries and wages	114,325	297,445	411,770
Administrative costs	33,190	58,503	91,693
Fringe benefits	40,298	93,826	134,124
Maintenance and supplies	52,720	79,104	131,824
Purchased power and utilities	44,573	87,155	131,728
Professional services	62,330	9,557	71,887
Depreciation	54,249	165,472	219,721
Rental expense	9,890	4,382	14,272
Insurance	9,325	18,933	28,258
Miscellaneous expense	6,182	1,427	7,609
	<u>427,082</u>	<u>815,804</u>	<u>1,242,886</u>
<b>OPERATING INCOME (LOSS)</b>	(19,057)	77,564	58,507
<b>NONOPERATING REVENUE (EXPENSES)</b>			
Interest income	38,883	46,019	84,902
Interest expense	(1,295)	(6,514)	(7,809)
Water quality assessment grants	33,596	-	33,596
Water quality assessment expenses	(33,596)	-	(33,596)
	<u>37,588</u>	<u>39,505</u>	<u>77,093</u>
<b>NET INCOME</b>	18,531	117,069	135,600
<b>RETAINED EARNINGS - January 1, 1996</b>	<u>239,351</u>	<u>305,187</u>	<u>544,538</u>
<b>RETAINED EARNINGS - December 31, 1996</b>	<u><u>\$ 257,882</u></u>	<u><u>\$ 422,256</u></u>	<u><u>\$ 680,138</u></u>

**CITY OF ALBION, MICHIGAN**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 1996**

	<u>WATER</u>	<u>SEWER</u>	<u>TOTAL</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (19,057)	\$ 77,564	\$ 58,507
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation	54,249	165,472	219,721
Changes in assets and liabilities:			
Receivables	(46,434)	(18,873)	(65,307)
Inventory	(787)	(16)	(803)
Accounts payable	36,992	6,622	43,614
Accrued and other liabilities	(1,311)	7,731	6,420
Net cash provided by operating activities	23,652	238,500	262,152
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Assessment subsidy	33,596	-	33,596
Assessment subsidy expenses	(33,596)	-	(33,596)
Net cash used in noncapital financing activities	-	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal and interest paid on long-term debt	(4,195)	(35,885)	(40,080)
Purchase of capital assets	(137,660)	(60,554)	(198,214)
Proceeds from issuance of bonds	58,000	42,000	100,000
Net cash used in capital and related financing activities	(83,855)	(54,439)	(138,294)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received on investments	38,883	46,019	84,902
Purchase of investments - Net of sales proceeds	(345,000)	(180,000)	(525,000)
Net cash used in investing activities	(306,117)	(133,981)	(440,098)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(366,320)	50,080	(316,240)
<b>CASH AND CASH EQUIVALENTS - January 1, 1996</b>	114,607	(11,428)	103,179
<b>CASH AND CASH EQUIVALENTS - December 31, 1996</b>	<u>\$ (251,713)</u>	<u>\$ 38,652</u>	<u>\$ (213,061)</u>
<b>BALANCE SHEET RECONCILIATION</b>			
Cash and investments	\$ 498,287	\$ 1,103,652	\$ 1,601,939
Less investments	(750,000)	(1,065,000)	(1,815,000)
Cash and cash equivalents	<u>\$ (251,713) *</u>	<u>\$ 38,652</u>	<u>\$ (213,061) *</u>

\* Negative cash is caused by the allocation of pooled cash balances and does not represent overdrafts at the financial institution.

There were no noncash operating, capital or investing activities during the year ended December 31, 1996.

**CITY OF ALBION, MICHIGAN  
TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

	TRUST FUNDS			AGENCY FUNDS		
	PUBLIC SAFETY OFFICERS PENSION	NONEXPENDABLE TRUSTS			DEFERRED COMPENSATION	TOTAL
		CEMETERY	LIBRARY	ESCROW		
ASSETS						
Cash and investments	\$ 8,606,866	\$ 303,896	\$ 499,449	\$ 582,204	\$ 577,616	\$ 10,570,031
Accrued interest	121,312	1,779	-	-	-	123,091
Total assets	<u>\$ 8,728,178</u>	<u>\$ 305,675</u>	<u>\$ 499,449</u>	<u>\$ 582,204</u>	<u>\$ 577,616</u>	<u>\$ 10,693,122</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ 546	\$ -	\$ 546
Due to other governmental units	-	-	-	581,658	-	581,658
Deferred compensation liability	-	-	-	-	577,616	577,616
Total liabilities	-	-	-	582,204	577,616	1,159,820
FUND BALANCES						
Reserved for Public Safety Officers						
Pension Fund	8,728,178	-	-	-	-	8,728,178
Reserved for perpetual care	-	305,675	-	-	-	305,675
Reserved for library	-	-	499,449	-	-	499,449
Total fund balances	<u>8,728,178</u>	<u>305,675</u>	<u>499,449</u>	<u>-</u>	<u>-</u>	<u>9,533,302</u>
Total liabilities and fund balances	<u>\$ 8,728,178</u>	<u>\$ 305,675</u>	<u>\$ 499,449</u>	<u>\$ 582,204</u>	<u>\$ 577,616</u>	<u>\$ 10,693,122</u>

**CITY OF ALBION, MICHIGAN  
TRUST AND AGENCY FUNDS  
COMBINING STATEMENT OF REVENUE,  
EXPENSES AND CHANGES IN FUND BALANCES  
NONEXPENDABLE TRUST FUNDS  
YEAR ENDED DECEMBER 31, 1996**

	<u>CEMETERY</u>	<u>LIBRARY</u>	<u>TOTAL</u>
OPERATING REVENUE			
Charges for services	\$ 7,450	\$ -	\$ 7,450
Contributions	-	327,992	327,992
Miscellaneous revenue	-	11,848	11,848
	<hr/>	<hr/>	<hr/>
Total operating revenue	7,450	339,840	347,290
OPERATING EXPENSES	<hr/> -	<hr/> 1,673	<hr/> 1,673
OPERATING INCOME	7,450	338,167	345,617
NONOPERATING REVENUE - Interest income	<hr/> 16,608	<hr/> 5,479	<hr/> 22,087
INCOME - Before operating transfers	24,058	343,646	367,704
OPERATING TRANSFERS OUT	<hr/> 16,608	<hr/> -	<hr/> 16,608
NET INCOME	7,450	343,646	351,096
FUND BALANCES - January 1, 1996	<hr/> 298,225	<hr/> 155,803	<hr/> 454,028
FUND BALANCES - December 31, 1996	<hr/> <hr/> \$ 305,675	<hr/> <hr/> \$ 499,449	<hr/> <hr/> \$ 805,124

**CITY OF ALBION, MICHIGAN  
TRUST AND AGENCY FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
NONEXPENDABLE TRUST FUNDS  
YEAR ENDED DECEMBER 31, 1996**

	<u>CEMETERY</u>	<u>LIBRARY</u>	<u>TOTAL</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income	\$ 7,450	\$ 338,167	\$ 345,617
Changes in assets and liabilities - Receivables	<u>1,873</u>	<u>1,799</u>	<u>3,672</u>
Net cash provided by operating activities	9,323	339,966	349,289
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES - Operating transfers out</b>	(16,608)	-	(16,608)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received on investments	16,608	5,479	22,087
Purchase of investments	<u>(15,000)</u>	<u>(349,438)</u>	<u>(364,438)</u>
Net cash provided by (used in) investing activities	<u>1,608</u>	<u>(343,959)</u>	<u>(342,351)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(5,677)	(3,993)	(9,670)
<b>CASH AND CASH EQUIVALENTS - January 1, 1996</b>	<u>(427)</u>	<u>4,004</u>	<u>3,577</u>
<b>CASH AND CASH EQUIVALENTS - December 31, 1996</b>	<u><u>\$ (6,104)</u></u>	<u><u>\$ 11</u></u>	<u><u>\$ (6,093)</u></u>
<b>BALANCE SHEET RECONCILIATION</b>			
Cash and investments	\$ 303,896	\$ 499,449	\$ 803,345
Less investments	<u>(310,000)</u>	<u>(499,438)</u>	<u>(809,438)</u>
Cash and cash equivalents	<u><u>\$ (6,104)</u></u>	<u><u>\$ 11</u></u>	<u><u>\$ (6,093)</u></u>

\* Negative cash is caused by the allocation of pooled cash balances and does not represent overdrafts at the financial institution.

**CITY OF ALBION, MICHIGAN  
TRUST AND AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES - ALL AGENCY FUNDS  
YEAR ENDED DECEMBER 31, 1996**

	BALANCE JANUARY 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1996
<u>ESCROW</u>				
ASSETS - Cash and investments	\$ 414,026	\$ 4,845,730	\$ 4,677,552	\$ 582,204
LIABILITIES				
Due to other funds	\$ 453	\$ 4,381	\$ 4,288	\$ 546
Due to schools and other governmental units	413,573	3,313,931	3,145,846	581,658
Total liabilities	\$ 414,026	\$ 3,318,312	\$ 3,150,134	\$ 582,204
<u>DEFERRED COMPENSATION</u>				
ASSETS - Investments with deferred compensation administrator	\$ 439,227	\$ 166,675	\$ 28,286	\$ 577,616
LIABILITIES - Deferred compensation liability	\$ 439,227	\$ 166,675	\$ 28,286	\$ 577,616
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash and investments	\$ 414,026	\$ 4,845,730	\$ 4,677,552	\$ 582,204
Investments with deferred compensation administrator	439,227	166,675	28,286	577,616
Total assets	\$ 853,253	\$ 5,012,405	\$ 4,705,838	\$ 1,159,820
LIABILITIES				
Due to other funds	\$ 453	\$ 4,381	\$ 4,288	\$ 546
Due to schools and other governmental units	413,573	3,313,931	3,145,846	581,658
Deferred compensation liability	439,227	166,675	28,286	577,616
Total liabilities	\$ 853,253	\$ 3,484,987	\$ 3,178,420	\$ 1,159,820

**CITY OF ALBION, MICHIGAN  
SCHEDULE OF BONDED INDEBTEDNESS  
DECEMBER 31, 1996**

DESCRIPTION	INTEREST RATE	DATE OF MATURITY	AMOUNT OF ANNUAL MATURITY	PRINCIPAL OUTSTANDING	
				DECEMBER 31	
				1996	1995
Building Authority Bonds - Senior Citizen Housing Facility - Maple Grove Apartments Date of issue - September 1, 1978 Amount of issue - \$2,300,000					
	6.75%	11/1/96-00	\$ 125,000	\$ 500,000	\$ 625,000
	6.80	11/1/01-02	150,000	300,000	300,000
	6.85	11/1/03-04	150,000	300,000	300,000
Total Building Authority Bonds				\$ 1,100,000	\$ 1,225,000
Transportation Fund Bonds Date of issue - June 1, 1996 Amount of issue - \$170,000					
	4.50%	10/1/97	\$ 10,000	\$ 10,000	\$ -
	4.70	10/1/98	10,000	10,000	-
	4.90	10/1/99	15,000	15,000	-
	5.00	10/1/00	15,000	15,000	-
	5.15	10/1/01	15,000	15,000	-
	5.25	10/1/02	15,000	15,000	-
	5.35	10/1/03	20,000	20,000	-
	5.45	10/1/04	20,000	20,000	-
	5.55	10/1/05	20,000	20,000	-
	5.60	10/1/06	20,000	20,000	-
Total Transportation Fund Bonds				\$ 160,000	\$ -



**CITY OF ALBION, MICHIGAN**  
**SCHEDULE OF BONDED INDEBTEDNESS**  
**DECEMBER 31, 1996**  
(Continued)

DESCRIPTION	INTEREST RATE	DATE OF MATURITY	AMOUNT OF ANNUAL MATURITY	PRINCIPAL OUTSTANDING	
				DECEMBER 31	
				1996	1995
Enterprise Funds Revenue Bonds					
Date of issue - June 1, 1996					
Amount of issue - \$100,000					
	4.60%	10/1/97	\$ 5,000	\$ 5,000	\$ -
	4.80	10/1/98	5,000	5,000	-
	5.00	10/1/99	10,000	10,000	-
	5.15	10/1/00	10,000	10,000	-
	5.30	10/1/01	10,000	10,000	-
	5.45	10/1/02	10,000	10,000	-
	5.55	10/1/03	15,000	15,000	-
	5.65	10/1/04	15,000	15,000	-
	5.75	10/1/05	15,000	15,000	-
Total Enterprise Funds Revenue Bonds				\$ 95,000	\$ -

**CITY OF ALBION, MICHIGAN  
COMPONENT UNITS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

	<u>TAX INCREMENT FINANCE AUTHORITY</u>	<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>	<u>LIBRARY</u>	<u>ECONOMIC DEVELOPMENT CORPORATION</u>	<u>TOTAL</u>
<b>ASSETS</b>					
Cash and investments	\$ 357,787	\$ 56,141	\$ 89,271	\$ 18,724	\$ 521,923
Receivables:					
Taxes	60,801	60,141	-	-	120,942
Accrued interest	1,277	673	167	-	2,117
Other	23,019	20,520	-	-	43,539
Due from primary government	7,786	-	-	-	7,786
Capital assets	506,300	-	1,682,952	-	2,189,252
Amount to be provided for retirement of long-term debt	-	515,000	-	-	515,000
Total assets	<u>\$ 956,970</u>	<u>\$ 652,475</u>	<u>\$ 1,772,390</u>	<u>\$ 18,724</u>	<u>\$ 3,400,559</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 9,090	\$ 2,301	\$ 17,670	\$ 293	\$ 29,354
Accrued and other liabilities	33,985	-	6,894	-	40,879
Due to primary government	3	-	-	-	3
Due to other governmental units	72,825	4,813	-	-	77,638
Long-term debt	-	515,000	-	-	515,000
Total liabilities	115,903	522,114	24,564	293	662,874
<b>FUND EQUITY</b>					
Investment in general fixed assets	506,300	-	1,682,952	-	2,189,252
Fund balances	334,767	130,361	64,874	18,431	548,433
Total fund equity	<u>841,067</u>	<u>130,361</u>	<u>1,747,826</u>	<u>18,431</u>	<u>2,737,685</u>
Total liabilities and fund equity	<u>\$ 956,970</u>	<u>\$ 652,475</u>	<u>\$ 1,772,390</u>	<u>\$ 18,724</u>	<u>\$ 3,400,559</u>

**CITY OF ALBION, MICHIGAN  
COMPONENT UNITS  
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 1996**

	TAX INCREMENT FINANCE AUTHORITY	DOWNTOWN DEVELOPMENT AUTHORITY	LIBRARY	ECONOMIC DEVELOPMENT CORPORATION	TOTAL
<b>REVENUE</b>					
Taxes	\$ 117,774	\$ 73,768	\$ -	\$ -	\$ 191,542
Federal sources	-	185,789	-	-	185,789
State sources	-	-	12,252	-	12,252
Charges for services	5,831	-	5,594	40,138	51,563
Fines and forfeits	-	-	41,761	-	41,761
Miscellaneous revenue	42,793	17,340	60,369	-	120,502
Total revenue	166,398	276,897	119,976	40,138	603,409
<b>EXPENDITURES</b>					
Economic development	146,555	466,505	-	21,707	634,767
Library	-	-	331,058	-	331,058
Total expenditures	146,555	466,505	331,058	21,707	965,825
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	19,843	(189,608)	(211,082)	18,431	(362,416)
<b>OTHER FINANCING SOURCES - Operating transfers from primary government</b>	-	-	210,110	-	210,110
<b>EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	19,843	(189,608)	(972)	18,431	(152,306)
<b>FUND BALANCES - Beginning of year</b>	314,924	319,969	65,846	-	700,739
<b>FUND BALANCES - End of year</b>	\$ 334,767	\$ 130,361	\$ 64,874	\$ 18,431	\$ 548,433

**CITY OF ALBION, MICHIGAN  
COMPONENT UNITS  
SCHEDULE OF BONDED INDEBTEDNESS  
DECEMBER 31, 1996**

DESCRIPTION	INTEREST RATE	DATE OF MATURITY	AMOUNT OF ANNUAL MATURITY	PRINCIPAL OUTSTANDING	
				DECEMBER 31	
				1996	1995
Downtown Development Authority Bonds - DDA Plan					
Date of issue - November 1, 1992					
Amount of issue - \$530,000					
	4.25%	4/1/96	\$ 10,000	\$ -	\$ 10,000
	4.55	4/1/97	15,000	15,000	15,000
	4.80	4/1/98	15,000	15,000	15,000
	5.00	4/1/99	25,000	25,000	25,000
	5.15	4/1/00	25,000	25,000	25,000
	5.35	4/1/01	45,000	45,000	45,000
	5.50	4/1/02	50,000	50,000	50,000
	5.65	4/1/03	50,000	50,000	50,000
	5.75	4/1/04	50,000	50,000	50,000
	5.90	4/1/05	60,000	60,000	60,000
	6.00	4/1/06	60,000	60,000	60,000
	6.05	4/1/07	60,000	60,000	60,000
	6.15	4/1/08	60,000	60,000	60,000
Total general obligation bonds				\$ 515,000	\$ 525,000

E 6  
1/1/96

\$170,000  
CITY OF ALBION  
COUNTY OF CALHOUN  
STATE OF MICHIGAN  
1996 MICHIGAN TRANSPORTATION FUND BONDS

PERIOD	FISCAL DATE	CALENDAR DATE	PRINCIPAL PAYMENT	CPN RATE	INTEREST PAYMENT
0	06/96	06/01/1996	0.00		0.00
1	10/96	10/01/1996	10,000.00	4.250	2,926.67
2	04/97	04/01/1997	0.00		4,177.50
3	10/97	10/01/1997	10,000.00	4.500	4,177.50
4	04/98	04/01/1998	0.00		3,952.50
5	10/98	10/01/1998	10,000.00	4.700	3,952.50
6	04/99	04/01/1999	0.00		3,717.50
7	10/99	10/01/1999	15,000.00	4.900	3,717.50
8	04/00	04/01/2000	0.00		3,350.00
9	10/00	10/01/2000	15,000.00	5.000	3,350.00
10	04/01	04/01/2001	0.00		2,975.00
11	10/01	10/01/2001	15,000.00	5.150	2,975.00
12	04/02	04/01/2002	0.00		2,588.75
13	10/02	10/01/2002	15,000.00	5.250	2,588.75
14	04/03	04/01/2003	0.00		2,195.00
15	10/03	10/01/2003	20,000.00	5.350	2,195.00
16	04/04	04/01/2004	0.00		1,660.00
17	10/04	10/01/2004	20,000.00	5.450	1,660.00
18	04/05	04/01/2005	0.00		1,115.00
19	10/05	10/01/2005	20,000.00	5.550	1,115.00
20	04/06	04/01/2006	0.00		560.00
21	10/06	10/01/2006	20,000.00	5.600	560.00
=====					
TOTALS: (Target Val)			170,000.00		55,507.17

UNITED STATES OF AMERICA

STATE OF MICHIGAN

COUNTY OF CALHOUN

CITY OF ALBION

1996 MICHIGAN TRANSPORTATION FUND BOND

<u>Interest Rate</u>	<u>Maturity</u> <u>Date</u>	<u>Date of</u> <u>Original</u> <u>Issue</u>
	October 1, ____	June 1, 1996

Registered Owner:

Principal Amount:

Dollars

The City of Albion, County of Calhoun, State of Michigan (the "City"), for value received, hereby promises to pay to the Registered Owner specified above, or registered assigns, the Principal Amount specified above, in lawful money of the United States of America, on the Maturity Date specified above, unless prepaid prior thereto as hereinafter provided, with interest thereon from the Date of Original Issue specified above, or such later date to which interest has been paid, until paid, at the Interest Rate per annum specified above, first payable on October 1, 1996 and semiannually thereafter. Principal of this bond is payable at the principal corporate trust office of Old Kent Bank, Grand Rapids, Michigan, or such other transfer agent as the City may hereafter designate by notice mailed to the registered owner hereof not less than sixty (60) days prior to any interest payment date (the "Transfer Agent"). Interest on this bond is payable to the registered owner of record as of the fifteenth (15th) day of the month preceding the payment date as shown on the registration books of the City maintained by the Transfer Agent, by check or draft mailed to the registered owner at the registered address.

This bond is one of a series of bonds of even Date of Original Issue aggregating the principal sum of \$170,000, issued for the purpose of defraying the cost of major street improvements in the City in accordance with a resolution duly and regularly adopted by the City Council of the City pursuant to the provisions of Act 175, Public Acts of Michigan, 1952, as amended.

Bonds of this issue shall not be subject to redemption prior to maturity.

This bond and the interest thereon are payable from the proceeds of State-collected taxes returned to the City for highway purposes pursuant to law, or in case of insufficiency of said funds, out of the general funds of the City, including collections of ad valorem taxes on all taxable property in the City which the City may be authorized to levy, subject to applicable constitutional, statutory and charter tax rate limitations, and the resolution authorizing the bonds contains an irrevocable appropriation of the amount necessary to pay the principal of and interest on the bonds of this issue from moneys derived from such State-collected taxes so returned to the City for highway purposes which have not been theretofore specifically allocated and pledged for the payment of indebtedness. The City has reserved the right to issue additional bonds payable from said State-collected taxes within the limitations prescribed by law.

This bond is not a general obligation of the State of Michigan.

This bond is transferable only upon the books of the City kept for that purpose at the office of the transfer agent by the registered owner hereof in person, or by the registered owner's attorney duly authorized in writing, upon the surrender of this bond together with a written instrument of transfer satisfactory to the transfer agent duly executed by the registered owner or the registered owner's attorney duly authorized in writing, and thereupon a new registered bond or bonds in the same aggregate principal amount and of the same maturity shall be issued to the transferee in exchange therefor as provided in the resolution authorizing the bonds of this issue, and upon the payment of the charges, if any, therein prescribed.

It is hereby certified and recited that all acts, conditions and things required to be done, exist and happen, precedent to and in the issuance of said series of bonds of which this is one, in order to make them valid and binding obligations of the City, have been done, exist and have happened in regular and due form and time as required by law, and that the total indebtedness of the City, including the series of bonds of which this is one, does not exceed any constitutional, charter or statutory limitation.

IN WITNESS WHEREOF, the City of Albion, County of Calhoun, State of Michigan, by its City Council, has caused this bond to be signed in the name of the City with the facsimile signatures of its Mayor and its City Clerk and a facsimile of the City seal to be printed hereon, all as of the Date of Original Issue.

CITY OF ALBION

By Michael E. Williams  
Mayor

(Seal)

And:

By William B. B. B.  
Acting City Clerk



[FORM OF TRANSFER AGENT'S CERTIFICATE OF AUTHENTICATION

Date of Registration:

Certificate of Authentication

This bond is one of the bonds described in the within-mentioned resolution.

OLD KENT BANK,  
Transfer Agent

By \_\_\_\_\_  
Authorized Signature

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

10. The City Clerk shall cause notice of sale of the Bonds to be published in the Detroit Legal News, Detroit, Michigan, fixing the date of sale for a regular or special meeting of the City Council occurring at least seven (7) full days after the date of such publication.

11. The City Clerk shall cause a complete copy of this resolution to be published in the Evening Recorder, Albion, Michigan, once before this resolution becomes effective.

12. The City hereby covenants that, to the extent permitted by law, it shall take all actions within its control necessary to maintain the exclusion of the interest on the Bonds from adjusted gross income for general federal income tax purposes under the Internal Revenue Code of 1986, as amended (the "Code"), including specifically all actions and abstention from actions as required by the Non-Arbitrage and Tax Compliance Certificate and related documents furnished in connection with the Bonds and designates the Bonds as "Qualified Tax Exempt Obligations" for purposes of deduction of interest expense by financial institutions.

13. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same hereby are rescinded.

AYES: 6 Members Lola Turner; Robert Thomas; Ken Waito;  
Robert Kidder; Kim Tunnicliff; Michael Williams

NAYS: 0 Members \_\_\_\_\_

RESOLUTION DECLARED ADOPTED.

  
\_\_\_\_\_  
City Clerk (Acting Clerk)

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Albion, County of Calhoun, State of Michigan, at a regular meeting held on May 6, 1996, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

  
\_\_\_\_\_  
City Clerk (Acting Clerk)

EXHIBIT A

<u>Road or Street Name</u>	<u>Termini</u>	<u>Proposed Construction and Type, Etc.</u>
Elliot Road	Extension from current east dead- end near Indus- trial Avenue eastward and northward to Austin Avenue	Industrial grade rural section road with ditches to serve expansion of Industrial Park along with storm sewer serving ditches. Major Street classifi- cation.

DEFS2\388468.1\002504-00007

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

RESOLUTION AUTHORIZING 1996 MICHIGAN TRANSPORTATION FUND BONDS

City of Albion

County of Calhoun, State of Michigan

Minutes of a regular meeting of the City Council of the City of Albion, County of Calhoun, State of Michigan (the "City") held on the 6th day of May, 1996, at 7:00 o'clock p.m., Eastern Daylight Time.

PRESENT: Members Lola Turner; Robert Thomas; Ken Waito;  
Robert Kidder; Kim Tunnicliff; Michael Williams

ABSENT: Members William Wheaton

The following preamble and resolution were offered by Member Waito and supported by Member Turner :

WHEREAS, this City Council does hereby determine that it is necessary to acquire and construct major street improvements (the "Improvements") in the City as described in Exhibit A, attached hereto and made a part hereof; and

WHEREAS, the cost of the Improvements is estimated to be One Hundred Seventy Thousand Dollars (\$170,000); and

WHEREAS, to finance the cost of the Improvements, the City Council deems it necessary to borrow the sum of One Hundred Seventy Thousand Dollars (\$170,000) and issue bonds (the "Bonds") therefor as authorized by the provisions of Act 175, Public Acts of Michigan, 1952, as amended ("Act 175"); and

WHEREAS, the Improvements are in accordance with the purposes enumerated in Act 51, Public Acts of Michigan, 1951, as amended ("Act 51"); and

WHEREAS, the revenues received by the City from the Michigan

Transportation Fund pursuant to Act 51 in the year preceding this contemplated borrowing are more than sufficient to comply with all the requirements specified in Section 4 of Act 175;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The plans and estimates of cost of the Improvements are hereby approved and adopted.

2. The period of usefulness of the Improvements is estimated to be not less than fifteen (15) years.

3. The City Council hereby determines to borrow the sum of One Hundred Seventy Thousand Dollars (\$170,000) and issue bonds of the City therefor pursuant to the provisions of Act 175 (the "Bonds"), for the purpose of providing funds to pay the cost of the Improvements.

4. The Bonds shall be designated 1996 MICHIGAN TRANSPORTATION FUND BONDS and shall consist of bonds registered as to principal and interest of the denominations of any multiple of \$5,000 not exceeding for each maturity the maximum principal amount of the Bonds of that maturity and numbered consecutively in order of registration of transfer. The Bonds will be dated as of June 1, 1996 and be payable on October 1st of each year as follows:

<u>Amount</u>	<u>Years</u>
\$ 10,000	1996, 1997 and 1998;
15,000	1999 to 2002, inclusive;
20,000	2003 to 2006, inclusive.

The Bonds shall bear interest at a rate or rates to be determined on sale, which rate or rates however shall not exceed seven percent (7%) per annum. The Bonds will not be subject to prior redemption.

5. The Bonds shall be executed in the name of the City with facsimile signatures of the Mayor and the City Clerk and shall bear a facsimile of the City seal. No Bond of this series shall be valid until authenticated by an authorized signature of the transfer agent designated in the notice of sale of the Bonds. The Bonds shall be delivered to Old Kent Bank, Grand Rapids, Michigan, which is hereby selected as the transfer agent for this issue, for authentication and be delivered by the transfer agent to the purchaser in accordance with instructions from the Finance Director of the City upon payment of the purchase price for the Bonds in accordance with the bid therefor when accepted. Executed blank bonds for registration and issuance to transferees shall simultaneously, and from time to time thereafter as necessary, be delivered to the transfer agent for safekeeping.

6. Any Bond may be transferred upon the books required to be kept pursuant to this section by the person in whose name it is registered, in person or by the registered owner's duly authorized attorney, upon surrender of the Bond for cancellation, accompanied by delivery of a duly executed written instrument of transfer in a form approved by the transfer agent. Whenever any Bond or Bonds

shall be surrendered for transfer, the City shall execute and the transfer agent shall authenticate and deliver a new Bond or Bonds, in like aggregate principal amount. The transfer agent shall require the payment by the bondholder requesting the transfer of any tax or other governmental charge required to be paid with respect to the transfer. The date of determination of the registered owner for purposes of payment of interest as provided in this resolution may be changed by the City to conform to market practice in the future. The principal of the Bonds shall be payable at the office of the transfer agent.

Except as otherwise provided in the Bond form and unless waived by any registered owner of Bonds to be redeemed, official notice of redemption shall be given by the transfer agent on behalf of the City. Such notice shall be dated and shall contain at a minimum the following information: original issue date; maturity dates; interest rates; CUSIP numbers, if any; certificate numbers (and in the case of partial redemption) the called amounts of each certificate; the place where Bonds called for redemption are to be surrendered for payment; and that interest on Bonds or portions thereof called for redemption shall cease to accrue from and after the redemption date.

In addition, further notice shall be given by the transfer agent in such manner as may be required or suggested by regulations or market practice at the applicable time, but no defect in such further notice nor any failure to give all or any portion of such further notice shall in any manner defeat the effectiveness of a



call for redemption if notice thereof is given as prescribed herein.

7. To provide moneys to pay the principal of and interest on the Bonds and in accordance with the provisions of Act 175, there is hereby made an irrevocable appropriation of the amount necessary to pay the principal of and interest on the Bonds from the moneys to be derived from State-collected taxes returned to the City for highway purposes, pursuant to law. The City reserves the right to issue additional bonds payable from said state-collected taxes within the limitations prescribed by law.

The City Manager and/or the Finance Director are each directed, each year that any of the principal of and interest on the Bonds remains unpaid, to set aside in a separate depository account, to be designated 1996 MICHIGAN TRANSPORTATION FUND BONDS DEBT RETIREMENT FUND, sufficient moneys from revenues received during such year from the Michigan Transportation Fund pursuant to law to pay the principal of and interest on the Bonds next maturing. Accrued interest, if any, and premium, if any, received on the initial sale of the Bonds shall be deposited into the 1996 Michigan Transportation Fund Bonds Debt Retirement Fund. The City Manager and/or the Finance Director are each further directed to open a separate depository account, to be designated 1996 MICHIGAN TRANSPORTATION FUND BONDS CONSTRUCTION FUND into which the proceeds of the Bonds, less accrued interest and premium, if any, shall be deposited, which account shall be used to pay the costs of constructing the Improvements together with the other funds

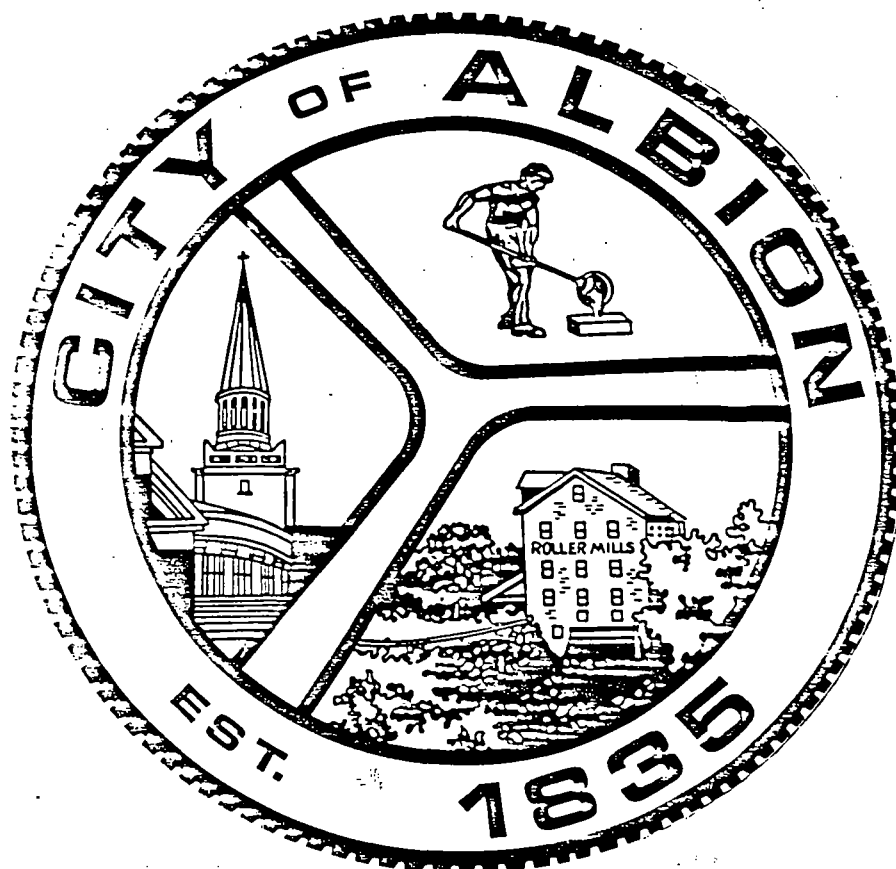
described herein. Proceeds remaining after completion of the Improvements shall be applied as permitted by law.

8. Pursuant to Act 175, and as additional security for the prompt payment of the principal of and interest on the Bonds, there is hereby irrevocably pledged the limited tax full faith and credit of the City, and in the event of insufficiency of funds primarily pledged to the payment thereof, the City covenants and agrees to provide for such insufficiency from such resources as are lawfully available to it, including the levying of taxes, subject to applicable constitutional, charter and statutory limitations.

9. The Bonds shall be in substantially the following form subject to such changes as to ministerial form as may be reasonably requested by the transfer agent:

E.6  
1/1/96

# 1996 ANNUAL BUDGET



CITY OF ALBION  
112 W. CASS STREET  
ALBION, MICHIGAN 49224



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support Library operations. The Library Board may also be considering the possibility of creating a Library District and become its own taxing entity separate from the City and the Townships. This would have the added advantage of demonstrating the importance of the Library as a priority service enjoyed by all the residents of the entire Albion City, Sheridan Township, and Albion Township community.

Secondly, and perhaps more importantly, the Public Safety Department's budget will only allow it to buy one (1) new cruiser next year instead of the two (2) vehicles it requested. This causes a problem in the long-term, but for 1996, it is manageable. The critical reduction comes in the form of one (1) less Public Safety Officer. This action should signal a major warning to the City Council. If the City continues to lose Public Safety officers in future budgets due to budgets constraints, it will eventually run the risk of having to seriously consider a paid volunteer fire department because of insufficient staffing levels in their department. *W/ll  
a/cut  
insure*

Management had hoped to establish a Community Policing Officer position next year by shifting one officer from the patrol division. That opportunity no longer exists due to this reduction in the number of PSO's budgeted for the department beginning in 1996. However, there still exists options to the City that may allow us to engage in greater contact with the citizens next year through the Public Safety Department. Officers will be encouraged to leave their patrol cars and walk the downtown and residential neighborhoods more frequently in an effort to more effectively engage with citizens. Nonetheless, this is a significant setback in the City's plans to become more neighborhood-oriented in its community policing efforts. Perhaps more importantly however, is the long-term adverse affect it has on the City's plans to make more positive contact with the public served.

Two of the four collective bargaining units with which the City has union contracts, contain minimum staffing levels that currently exist. The City cannot reduce employees in these unions beyond these limits without violating these contracts. Staff positions not represented by a collective bargaining unit have been reduced to a level where every employee occupying these positions are considered absolutely essential. The City cannot afford to eliminate these positions such as City Manager, Finance Director, Director of Public Works, Personnel Director (Assistant to the City Manager), Director of Planning and Community Development, Building Inspector, Chief of Public Safety, Deputy Treasurer, and a few others. That leaves Public Safety officers and supervisors. These constraints hinder the City's ability to respond to the financial restraints that face it. Public Safety, Library Operations and Capital Outlays

are the only remaining portions of the Budget available to the City to control costs. Once one has eliminated those items which cannot be cut from the Budget, the available choices are limited indeed, even though they may not necessarily represent the areas where the City might otherwise reduce spending.

Before leaving this discussion on the Albion Department of Public Safety, the City Council should be aware that even though the Albion Housing Commission will lose its federal grant next year under the HUD drug elimination program, the City will be able to maintain its Community Orienting Policing Services (COPS) program with the Housing Commission. This is possible because of a time extension obtained through the efforts of the Housing Commission Director along with an appropriation of other Housing Commission funds equivalent to about one-half of the needed funds for the COPS Officer. The other half of the monies needed will be available from the City's General Fund by re-assigning the COPS Officer away from the traditional patrol activities of the Public Safety Department. Chief Hoaglin supports this program and is presently working on the shift schedule to accommodate this important and successful community policing operation. A second full year of having a COPS Officer available to the Housing Commission is critical to the continued effectiveness of this program. Hopefully, additional federal grant monies will once again become available in 1997 to extend to worthy activity in the long-term.

The third major budget cut came in reducing \$30,000 in much needed sidewalk replacement to only \$10,000 for 1996. Although this is an increase from the \$5,000 budget this year, it nonetheless represents a significantly small appropriation relative to the need that exists here in the Albion community. The City needs to be aware that the condition of many sidewalks do not comply with the municipal code standards. This situation cannot be remedied in one year, but the City must position itself to make a better good faith effort to repair its sidewalks in the years ahead. The City cannot afford to ignore this situation, especially if it intends to begin imposing demands upon its citizens to comply with the same municipal codes that are on the books. Please be forewarned that unless the City addresses the conditions of its sidewalks in the near future, it will surely cost the taxpayers more money in the long term through possible litigation as a result of personal injuries. This situation cannot be ignored much longer and is just a trip or stumble from becoming a real financial burden on the City.

The 1996 Budget has shifted some costs previously identified in other departments into another activity to better depict the level of effort being given to code enforcement. Additionally, the role of the telephone operator will be restructured to

provide much needed clerical support for this activity. Unproductive time now spent waiting for the telephone to ring will be used to assist in the paperwork surrounding inspections and code enforcement. The telephone operator will be relocated downstairs to provide much needed help to this beleaguered and often criticized operation of municipal services. This reassignment of staff effort more accurately reflects the level of importance which code enforcement enjoys within the City's governmental structure. It is possible that individual telephone lines could be given to each department which would become responsible for answering their own phone, thereby eliminating the need for an operator and assigning a full-time assistant to Inspections and Code Enforcement. Additionally, thought is being given to incorporating this particular municipal function within the Planning and Community Development Department where it might receive higher priority and consequently, more attention. It should also have the added benefit of relieving me and my secretary to address other important City matters.

Another potential concern in the 1996 Annual Budget is the use of the fund balances in both the Sewer and Water Funds to balance the budgets of these two enterprise accounts. The Sewer Fund had an unusually high capital outlay due to completion of the additional sludge storage tank which was originally budgeted in 1994 with some costs carried over into 1995. This is not the case with the Water Fund however. But the use of these fund balances demonstrates the need for the City to at least examine the possibility of a small rate increase in both water and sewer to support operating costs. The Director of Public Works and Finance Director have been asked to examine this issue and recommend adjustments in these rates if warranted. It is not certain at this time if a modest rate increase will be needed and there is no cause for alarm that such an adjustment is forthcoming. However, the City Charter does require the Council to set utility rates to sufficiently meet all costs associated with operating the utility, including depreciation.

The Council should also note the nearly \$24,000 decrease in Motor Vehicle Highway Funds under the Build Michigan Program found in the Revenue Section of the Major Street Fund. This anticipated loss of funds from the State of Michigan not only adversely impacts street maintenance operations previously supported by these monies, but also has an affect on the City's ability to free up dollars to appropriate into street improvement efforts as well. As previously mentioned in the opening paragraph of this message however, the City will be able to make funds available to undertake three major construction projects in 1996, including local matching funds to reconstruct the Cass Street bridge, reconstruct North Albion Street, and repave most of Watson Street.



There is a very significant positive element associated with the financial affairs of the City that is extremely noteworthy. Through the cost-conscious efforts of the department heads and superintendents, the City is projected to enjoy an approximate \$256,000 improvement in the fund balance of the General Fund for 1995 compared to the budgeted deficit. A significant contribution to this turnaround is a direct result of cost containment measures self-imposed by each of the municipal departments. Albion is indeed fortunate to have professionals in key management positions who are exercising strong abnegation in the expenditure of limited public funds. This factor will enable the City to use a small portion of its growing General Fund undesignated reserves to balance the 1996 Annual Budget. This, along with slightly higher than expected local income tax revenues, demonstrate an affirming trend in the financial health of the City and affords us the opportunity to prevent even more drastic reductions in the delivery of municipal services.

It has been suggested that one possible change to help improve productivity of the administrative offices located in City Hall is to open the building to the public at 7:00 a.m. rather than 8:00 a.m. when employees report to work. This would enable City Hall workers to undertake work that needs to be completed without the interruption of phone calls or personal visits. Additionally, it would better coincide with other downtown businesses which currently don't open until 9:00 a.m. as well. Although a transition period may generate some citizen complaints in the short term, I believe the long term benefits to the organization would compensate for this slight inconvenience to a relatively small number of citizens who might occasionally call or visit City Hall early in the morning. At a time when more is being asked from staff coupled with a reduction in the overall number of employees available, it is important that the City Council examine alternative methods of becoming more efficient in the use of the limited staff hours available. This may be one option to help make City Hall employees more productive for the benefit of all Albion residents. The City Council is asked to seriously consider such a measure. If this is something elected officials are willing to consider, I would suggest staff maintain a citizen contact log on a hour-by-hour basis for a short period of time to determine the number of early morning contacts compared to the entire day. This information may assist the City Council in determining the relative value of this idea compared to the benefit of uninterrupted work time for staff members.

On the eve of my one (1) year anniversary with the City of Albion, Michigan, this document represents my first real financial plan for this community. The revenue constraints that exists and will probably continue to exist for Albion are a real and present challenge, but I sincerely believe the City is truly beginning to make

meaningful inroads. I am not pleased with the knowledge that the City must eliminate a Public Safety Officer's position and it is a great disappointment that such a position will not be available to enhance our community policing efforts, but the City has made some very significant strides. We are becoming a more progressive and efficient organization for the people of Albion. Citizens deserve a responsive municipal government and we are committed to improving the quality of life for all residents. Albion is fortunate to have many conscientious and hard-working employees that are dedicated to this organization. This financial plan exemplifies that devotion. Your support of that undertaking is respectfully requested with the adoption of the 1996 Annual Budget for the City of Albion.

## SUMMARY OF 1996 ANNUAL BUDGET

<u>Fund</u>	<u>Amount</u>
General Fund	\$ 3,867,705
Major Street Fund	451,825
Local Street Fund	122,500
Economic Development Fund	63,500
Solid Waste Fund	143,903
Community Development Fund	215,000
Drug Law Enforcement Fund	13,980
Library Operations Fund	329,335
Tax Increment Finance Fund	111,000
Downtown Development Fund	465,507
Revolving Loan Fund	37,000
Sewer Fund	872,407
Water Fund	396,205
Cemetery Trust Fund	18,000
Library Trust Fund	3,800
Equipment Fund	195,214
Albion Building Authority Fund	<u>253,500</u>

Total	<u>\$ 7,550,381</u>
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## 1996 GENERAL FUND REVENUES AND EXPENDITURES

<u>Revenues</u>	<u>1995 Budgeted</u>	<u>1995 Projected</u>	<u>1996 Recommended</u>
Taxes and Fees	\$ 988,024	\$ 982,232	\$ 1,071,956
Income Taxes	940,000	1,032,081	1,052,722
Rent, Interest, Dividends	34,250	38,695	39,250
Permits and Fees	69,500	78,290	81,790
Department Revenues/Grants	171,351	166,577	160,051
Contributions from Other Funds	192,898	202,878	205,233
State Shared Revenue	1,133,104	1,184,530	1,147,563
Fund Balance Used	<u>141,002</u>	<u>(115,689)</u>	<u>109,180</u>
 TOTAL	 \$ <u>3,670,129</u>	 \$ <u>3,569,594</u>	 \$ <u>3,867,705</u>

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<u>Expenditures</u>			
City Council	\$ 45,036	\$ 98,490	\$ 59,444
City Manager	179,479	173,730	180,416
City Assessor	84,155	82,829	84,846
City Attorney	67,050	62,512	64,550
City Clerk/Treasurer	292,492	246,250	274,865
Municipal Building	47,307	47,590	63,323
Cemetery	118,762	119,446	125,808
Public Safety	1,736,376	1,749,940	1,805,109
School Liaison Officer	32,766	21,997	40,860
Inspections/Code Enforcement	54,265	48,140	103,282
City Maintenance	126,100	126,407	141,100
City Engineer	85,920	78,485	90,232
Parks	197,255	147,622	205,791
Recreation	106,672	78,642	115,244
Community Development/Planning	103,979	81,139	111,134
General Appropriations	<u>392,515</u>	<u>406,375</u>	<u>401,701</u>
 TOTAL	 \$ <u>3,670,129</u>	 \$ <u>3,569,594</u>	 \$ <u>3,867,705</u>

## 1996 SPECIAL REVENUE FUNDS

### 202 Major Street Fund

<u>Revenues</u>	<u>1995 Budgeted</u>	<u>1995 Projected</u>	<u>1996 Recommended</u>
Act 51 Revenue	\$ 391,000	\$ 386,290	\$ 357,332
Other Revenue	54,400	38,093	48,000
Fund Balance Used	<u>45,245</u>	<u>(59,610)</u>	<u>46,493</u>
Total	\$ 490,645	\$ 364,773	\$ 451,825

#### Expenditures

Street Maintenance	\$ 378,935	\$ 284,314	\$ 407,070
Contribution to Local Streets	62,110	47,360	3,255
Trunk Line Maintenance	<u>49,600</u>	<u>33,099</u>	<u>41,500</u>
Total	\$ 490,645	\$ 364,773	\$ 451,825

### 203 Local Street Fund

<u>Revenues</u>			
Act 51 Revenue	\$ 116,200	\$ 121,114	\$ 115,645
Contribution from Major Streets	62,110	47,360	3,255
Other Revenues	<u>700</u>	<u>3,018</u>	<u>3,600</u>
Total	\$ 179,010	\$ 173,492	\$ 122,500

#### Expenditures

Street Maintenance	\$ 179,010	\$ 173,492	\$ 122,500
Total	\$ 179,010	\$ 173,492	\$ 122,500

### 224 Economic Development Corporation Fund

<u>Revenues</u>			
Rentals and Donations	\$ - 0 -	\$ 20,000	\$ 43,500
Appropriation from Fund Balance	<u>- 0 -</u>	<u>- 0 -</u>	<u>\$ 20,000</u>
Total	\$ - 0 -	\$ 20,000	\$ 63,500

#### Expenditures

Economic Development Activities	\$ - 0 -	\$ - 0 -	\$ 43,500
Appropriation to Fund Balance	<u>- 0 -</u>	<u>20,000</u>	<u>20,000</u>
Total	\$ - 0 -	\$ 20,000	\$ 63,500

### 226 Solid Waste Fund

<u>Revenues</u>			
Property Taxes	\$ - 0 -	\$ 84,580	\$ 84,303
Fees, Charges and Interest	25,470	21,742	4,800
Appropriation from Fund Balance	<u>- 0 -</u>	<u>- 0 -</u>	<u>\$ 54,800</u>
Total	\$ 25,470	\$ 106,322	\$ 143,903

<u>Expenditures</u>			
Solid Waste Activities	\$ 25,470	\$ 29,039	\$ 143,903
Appropriation to Fund Balance	<u>- 0 -</u>	<u>77,283</u>	<u>- 0 -</u>
Total	\$ 25,470	\$ 106,322	\$ 143,903

### 250 Community Development Fund

<u>Revenues</u>			
Operations and Grants	\$ 152,500	\$ 222,688	\$ 175,000
Appropriation from Fund Balance	<u>22,500</u>	<u>- 0 -</u>	<u>43,000</u>
Total	\$ 175,000	\$ 222,688	\$ 215,000

<u>Expenditures</u>			
Community Development Activities	\$ 175,000	\$ 164,079	\$ 215,000
Appropriations to Fund Balance	<u>- 0 -</u>	<u>58,609</u>	<u>- 0 -</u>
Total	\$ 175,000	\$ 222,688	\$ 215,000

### 267 Drug Law Enforcement Fund

<u>Revenues</u>			
Law Enforcement Activities	\$ 12,200	\$ 13,555	\$ 13,980
Appropriation from Fund Balance	<u>2,000</u>	<u>- 0 -</u>	<u>- 0 -</u>
Total	\$ 14,200	\$ 13,555	\$ 13,980

<u>Expenditures</u>			
Law Enforcement Activities	\$ 14,200	\$ 10,484	\$ 13,700
Appropriation to Fund Balance	<u>- 0 -</u>	<u>3,071</u>	<u>280</u>
Total	\$ 14,200	\$ 13,555	\$ 13,980

### 188 Library Operations Fund

#### Revenues

State Aid	\$ 12,222	\$ 12,274	\$ 12,274
Township Taxes	11,129	19,270	44,270
Contribution from General Fund	225,109	225,109	210,110
Other Revenue	<u>41,700</u>	<u>61,111</u>	<u>62,681</u>
Total	\$ 290,160	\$ 317,764	\$ 329,335

#### Expenditures

Library Operations	\$ 289,810	\$ 317,764	\$ 329,335
Appropriation to Fund Balance	<u>350</u>	<u>- 0 -</u>	<u>- 0 -</u>
Total	\$ 290,160	\$ 317,764	\$ 329,335

### 315 Tax Increment Finance Authority Fund

#### Revenues

Tax Increments	\$ 126,000	\$ 91,584	\$ 99,000
Other Revenues	<u>83,500</u>	<u>157,210</u>	<u>21,000</u>
Total	\$ 209,500	\$ 248,794	\$ 111,000

#### Expenditures

Economic Development Activities	<u>\$ 209,500</u>	<u>\$248,794</u>	<u>\$ 111,000</u>
Total	\$ 209,500	\$ 248,794	\$ 111,000

### 520 Downtown Development Authority Fund

#### Revenues

Tax Increments	\$ 17,661	\$ 55,999	\$ 50,850
State Grant (ISTEA)	178,010	- 0 -	178,010
Other Revenues	21,300	15,523	20,500
Appropriation from Fund Balance	<u>294,826</u>	<u>34,298</u>	<u>216,147</u>
Total	\$ 511,797	\$ 105,820	\$ 465,507

#### Expenditures

DDA Operations	\$ 50,682	\$ 40,298	\$ 44,620
Construction Project	<u>461,115</u>	<u>65,522</u>	<u>420,887</u>
Total	\$ 511,797	\$ 105,820	\$ 465,507

# 615 Revolving Loan Fund

<b>REVENUES</b>			
Operations and Interest	\$ 19,742	\$ 35,210	\$ 24,170
Appropriation from Fund Balance	<u>107,758</u>	<u>- 0 -</u>	<u>12,830</u>
<b>Total</b>	<b>\$ 127,500</b>	<b>\$ 35,210</b>	<b>\$ 37,000</b>
<b>Expenditures</b>			
Business Loans	\$ 125,000	- 0 -	\$ 32,000
Administration Costs	2,500	1,982	5,000
Appropriation to Fund Balance	<u>- 0 -</u>	<u>33,228</u>	<u>- 0 -</u>
<b>Total</b>	<b>\$ 127,500</b>	<b>\$ 35,210</b>	<b>\$ 37,000</b>



## - 1996 ENTERPRISE FUNDS -

	<u>1995 Budgeted</u>	<u>1995 Projected</u>	<u>1996 Recommended</u>
<b><u>SEWER FUND</u></b>			
<b><u>Revenues</u></b>			
Services	\$ 780.000	\$ 790.000	\$ 790.000
Other Revenue	31,214	50,793	64,950
Appropriation from Fund Balance	<u>21,431</u>	<u>78,114</u>	<u>17,457</u>
Total	\$ 832,645	\$ 918,907	\$ 872,407
<b><u>Expenditures</u></b>			
Operational Costs	\$ 800,145	\$763,907	\$ 836,407
Capital Outlay	<u>32,500</u>	<u>155,000</u>	<u>36,000</u>
Total	\$832,645	\$ 918,907	\$ 872,407
<b><u>WATER FUND</u></b>			
<b><u>Revenues</u></b>			
Services	\$ 350.000	\$ 348.000	\$ 336.000
Other Revenue	27,300	42,096	48,440
Appropriation from Fund Balance	<u>40,733</u>	<u>4,260</u>	<u>17,765</u>
Total	\$ 418,033	\$ 394,356	\$ 396,205
<b><u>Expenditures</u></b>			
Operational Costs	\$ 393,033	\$ 379,691	\$ 390,205
Capital Outlay	<u>25,000</u>	<u>14,665</u>	<u>6,000</u>
Total	\$ 418,033	\$ 394,356	\$ 396,205

## - 1996 TRUST AND AGENCY FUNDS -

	<u>1995 Budgeted</u>	<u>1995 Projected</u>	<u>1996 Recommended</u>
<b><u>296 Cemetery Trust Fund</u></b>			
<b><u>Revenues</u></b>			
Perpetual Care	\$ 3,000	\$ 5,000	\$ 3,000
Interest and Other Revenues	<u>9,800</u>	<u>15,980</u>	<u>15,000</u>
<b>Total</b>	<b>\$ 12,800</b>	<b>\$ 20,980</b>	<b>\$ 18,000</b>

<b><u>Expenditures</u></b>			
Contribution to General Fund	\$ 9,000	\$ 15,980	\$ 15,000
Appropriation to Fund Balance	<u>3,800</u>	<u>5,000</u>	<u>3,000</u>
<b>Total</b>	<b>\$ 12,800</b>	<b>\$ 20,980</b>	<b>\$ 18,000</b>

### **722 Library Trust Fund**

<b><u>Revenues</u></b>			
Interest and Contributions	\$ <u>3,300</u>	\$ <u>7,920</u>	\$ <u>3,800</u>
<b>Total</b>	<b>\$ 3,300</b>	<b>\$ 7,920</b>	<b>\$ 3,800</b>

<b><u>Expenditures</u></b>			
Contributions to Library Operations	\$ - 0 -	\$ - 0 -	\$ 2,980
Appropriation to Fund Balance	<u>3,300</u>	<u>7,920</u>	<u>820</u>
<b>Total</b>	<b>\$ 3,300</b>	<b>\$ 7,920</b>	<b>\$ 3,800</b>

## - 1996 INTERNAL SERVICE FUNDS -

	<u>1995 Budgeted</u>	<u>1995 Projected</u>	<u>1996 Recommended</u>
<b><u>661 Equipment Fund</u></b>			
<b><u>Revenues</u></b>			
Equipment Rental	\$ 162,000	\$ 150,000	\$ 160,000
Other Revenue	7,800	9,232	10,000
Appropriation from Fund Balance	<u>19,364</u>	<u>65,116</u>	<u>25,214</u>
Total	\$ 189,164	\$ 224,348	\$ 195,214
<b><u>Expenditures</u></b>			
Operational Costs	\$ 156,164	\$ 171,348	\$ 140,214
New Equipment Purchases	<u>33,000</u>	<u>53,000</u>	<u>55,000</u>
Total	\$ 189,164	\$ 224,348	\$ 195,214

## - 1996 DEBT SERVICE FUNDS -

	<u>1995 Budgeted</u>	<u>1995 Projected</u>	<u>1996 Recommended</u>
<u>569 Albion Building Authority Debt Service Fund</u>			
<u>Revenues</u>			
Development Revenue	\$ 216,575	\$ 189,546	\$ 208,500
Other Revenue	<u>60,420</u>	<u>112,183</u>	<u>45,000</u>
Total	\$ 276,995	\$ 301,729	\$ 253,500
 <u>Expenditures</u>			
Debt Principal and Interest	\$ 216,575	\$ 216,575	\$ 208,138
Other Expenditures	420	85,154	- 0 -
Contribution to Fund Balance	<u>60,000</u>	<u>- 0 -</u>	<u>45,362</u>
Total	\$ 276,995	\$ 301,729	\$ 253,500

LINE-ITEM EXPENDITURES,

PERSONNEL,

CAPITAL OUTLAY

AND

SELECTED OPERATING

EXPENSES

## 101 General Fund

**GENERAL FUND REVENUE - Program Number 000**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
403.00	Current Property Taxes	938,188	919,424	1,011,067	
424.00	Payments in Lieu of Taxes	10,000	10,000	10,000	
425.00	Industrial Facilities Taxes	18,336	18,336	15,735	
438.00	City Income Tax	940,000	1,032,081	1,052,722	
445.00	Penalties on Taxes	9,100	13,538	13,869	
446.00	Tax Administration Fee	12,000	20,534	20,945	
447.00	Interest	400	400	400	
452.00	Cable TV Franchise Fee	34,000	39,753	40,000	
470.00	Permits	500	600	600	
476.00	Recreation Fees	13,000	20,537	20,000	
477.00	License Fees	1,500	4,000	4,000	
478.00	Electric Permits	6,000	4,000	4,100	
479.00	Building Permits	6,000	3,000	6,000	
480.00	Plumbing Permits	2,500	2,400	2,500	
481.00	Mechanical Permits	6,000	4,000	4,500	
567.04	State Grant - MRPA Youth Moving	0	0	3,295	
568.02	Grant-School Liaison	12,000	12,000	12,000	
574.00	State Income Taxes	285,288	318,781	298,448	
574.01	Single Business Taxes	229,852	239,207	191,040	
574.02	Inventory Tax Reimbursement	98,065	98,065	101,988	
574.03	Sales Tax	519,899	528,477	556,087	
648.00	Sales-City Property	2,500	12,872	2,500	
654.00	Park Fence	360	0	0	
656.00	Parking Violations	17,000	19,890	20,000	

664.00	Interest on Investments	10,000	15,445	16,000	
666.00	MML Dividend	1,000	0	0	
667.00	Gas & Oil Royalties	3,000	3,000	3,000	
668.00	Rental-City Property	15,750	15,750	15,750	
668.01	Rental - Depot	4,500	4,500	4,500	
675.12	Donation-Recreation	0	3,000	0	
676.01	Administrative Fees-Water Fund	32,355	32,355	33,000	
676.02	Administrative Fees-Sewer Fund	57,030	57,030	58,170	
676.04	Administrative Fees-Street Fund	18,340	18,340	18,707	
676.05	Administrative Fees-Local Street Fund	16,860	16,860	17,197	
676.06	Administrative Fees-Equipment Fund	13,792	13,792	14,068	
676.08	Administrative Fees-Cemetery Trust	9,000	15,980	15,000	
676.11	Administrative Fees-TIFA	13,000	13,000	13,000	
676.12	Administrative Fees-United Fund	1,500	1,500	1,500	
676.14	Administrative Fees-ABA	31,021	31,021	31,641	
676.16	Administration Fee-DDA	0	3,000	3,000	
695.01	Miscellaneous-City Clerk	1,500	807	1,500	
695.02	Miscellaneous-Public Safety	14,000	9,024	10,000	
695.03	Miscellaneous-Street	5,000	470	500	
695.04	Miscellaneous-Cemetery	54,391	39,467	40,256	
695.05	Miscellaneous-Recreation	500	5,609	6,000	
695.06	Miscellaneous-Court	30,000	29,830	30,000	
695.07	Miscellaneous-Parks	1,600	1,842	2,000	
695.08	Miscellaneous-Other	2,500	1,766	2,000	
695.09	Miscellaneous-USDA Grant	30,000	30,000	30,000	
699.00	Appropriation from Fund Balance	141,002	(115,689)	109,180	
	<b>PROGRAM TOTAL</b>	<b>3,670,129</b>	<b>3,569,594</b>	<b>3,867,705</b>	

## 101 GENERAL FUND

**CITY COUNCIL - Program Number 101**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
703.00	Salaries Regular	5,700	4,275	5,700	
714.00	Medicare	83	62	83	
715.00	FICA	350	266	353	
720.00	Workmens Compensation	203	203	208	
Sub-Total	<b>PERSONNEL</b>	<b>6,336</b>	<b>4,806</b>	<b>6,344</b>	
726.00	Supplies and Printing	7,000	4,095	7,000	
728.00	Dues/Books/Periodicals	6,200	2,073	3,000	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>13,200</b>	<b>6,168</b>	<b>10,000</b>	
801.02	Professional Services Non-retainer	20,000	85,047	40,000	
819.00	Conference Expenses	5,000	1,313	2,500	
851.00	Telephone	500	818	600	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>25,500</b>	<b>87,178</b>	<b>43,100</b>	
970.00	Capital Outlay	0	338	0	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>0</b>	<b>338</b>	<b>0</b>	
	<b>PROGRAM TOTAL</b>	<b>45,036</b>	<b>98,490</b>	<b>59,444</b>	



101 GENERAL FUND  
101 CITY COUNCIL

## PERSONNEL BUDGET REQUEST FORM

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Mayor	Michael Williams	N/A	\$1,200	\$1,200	\$1,200
1st Precinct	Lola Turner	N/A	\$750	\$750	\$750
2nd Precinct	Robert Thomas	N/A	\$750	\$750	\$750
3rd Precinct	Ken Waito	N/A	\$750	\$750	\$750
4th Precinct	William Wheaton	N/A	\$750	\$750	\$750
5th Precinct	Arthur Davis	N/A	\$750	\$750	\$750
6th Precinct	Kim Tunnicliff	N/A	\$750	\$750	\$750

101 GENERAL FUND  
101 CITY COUNCIL

## DESCRIPTION OF SELECTED OPERATING EXPENSES

Line-Item	Description	Amount
726.00	Supplies and Printing, Office supplies, materials, printing, postage for elected officials	\$7,000
728.00	Chamber membership, MML, Association of Mayors, National League of Cities	\$3,000
801.02	Non-Retainer Professional Services for projects discussed at executive sessions	\$40,000
819.00	Conference Expenses by elected officials	\$2,500
851.00	Telephone usage by elected officials	\$600

## 101 GENERAL FUND

**CITY MANAGER - Program Number 172**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	55,000	53,716	57,000	
703.00	Salaries Regular	72,858	68,543	68,718	
704.00	Salaries Part-Time	0	1,812	1,800	
705.00	Salaries Overtime	0	692	700	
706.42	Maintenance Vehicle & Equipment-Labor	0	83	100	
714.00	Medicare	1,853	1,908	1,821	
715.00	FICA	7,927	8,157	7,784	
716.00	Hospitalization Insurance	19,803	19,239	18,140	
717.00	Life Insurance	813	579	551	
720.00	Workmens Compensation	754	585	596	
721.00	Unemployment Insurance	71	206	56	
Sub-Total	<b>PERSONNEL</b>	<b>159,079</b>	<b>155,520</b>	<b>157,266</b>	
726.00	Supplies & Printing	4,000	4,460	4,500	
728.00	Dues Books Periodicals	1,500	1,392	1,500	
750.00	Safety Material - (OSHA)	100	0	1,500	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>5,600</b>	<b>5,852</b>	<b>7,500</b>	
802.00	Contractual Services	3,500	3,497	3,500	
819.00	Conference Expense	3,500	3,680	3,500	
837.00	Physical Exams	500	212	500	
837.01	DOT CDL Exams	0	0	1,600	
851.00	Telephone	2,500	1,589	1,700	

862.00	Vehicle Expense	3,000	143	3,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>13,000</b>	<b>9,121</b>	<b>13,800</b>	
805.00	Personnel Advertising	1,500	2,937	1,500	
806.00	Personnel Policy Manual-Refund	300	300	350	
Sub-Total	<b>OTHER CHARGES</b>	<b>1,800</b>	<b>3,237</b>	<b>1,850</b>	
	<b>PROGRAM TOTAL</b>	<b>179,479</b>	<b>173,730</b>	<b>180,416</b>	

101 GENERAL FUND  
172 CITY MANAGER

## PERSONNEL BUDGET REQUEST FORM

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
City Manager	Lewis J. Steinbrecher	2080	55,000	57,000	57,000
Asst. City Manager	James Graham	2080	34,260	35,475	35,475
Executive Secretary	Mittie D. Jones	2080	23,030	23,836	24,011
Sec./Operator	Joanne Blair *	2080	16,059	16,621	17,261
Sub. Operator	Vacant (as needed)	240	7.50/hr	7.50/hr	1,800

\* One-half of labor cost for Secretary/Operator will be split with Inspections and Code Enforcement to improve productivity of municipal ordinance enforcement activities.

101 GENERAL FUND  
172 CITY MANAGER

### DESCRIPTION OF SELECTED OPERATING EXPENSES

LINE ITEM	DESCRIPTION	AMOUNT
726.00	Duplicating costs, office supplies, stationary	4,500
728.00	ICMA-full and associate memberships, MCMA memberships, 3 newspaper subscriptions	1,500
750.00	Safety materials, training & Safety Committee expenses	1,500
802.00	Occupational Health Center Employee Assistance Program contract	3,500
819.00	ICMA, MCMA Winter and Spring Conferences, MML Seminars, MERS Retirement Conference and training seminars	3,500
837.00	Physical Exams for new hires	500
* 837.01	CDL Exams (contractual services) per Michigan DOT regulations	1,600
851.00	Telephone usage by Manager and Personnel Director	2,500
905.00	Personnel Advertisements for various position openings	1,500
906.00	Personnel Policy Manual updates and reprints as needed	350

837.01 DOT CDL Exams - Federal Department of Transportation law requiring government agencies with 50 CDL drivers or less as of January 1, 1996 to test, teach, document and record.

## 101 GENERAL FUND

**CITY ASSESSOR - Program Number 209**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	31,690	30,824	32,799	
703.00	Salaries Regular	24,745	23,444	25,249	
705.00	Salaries Overtime			364	
706.42	Maint Vehicle & Equipment-Labor	0	279	100	
714.00	Medicare	825	819	866	
715.00	F I C A	3,500	3,501	3,702	
716.00	Hospitalization Insurance	7,000	4,902	5,245	
717.00	Life Insurance	283	284	293	
720.00	Workmens Compensation	1,614	1,449	1,492	
721.00	Unemployment Insurance	34	96	68	
Sub-Total	<b>PERSONNEL</b>	<b>69,691</b>	<b>65,598</b>	<b>70,178</b>	
726.00	Supplies & Printing	2,750	2,816	2,404	
728.00	Dues Books Periodicals	755	551	671	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>3,505</b>	<b>3,367</b>	<b>3,075</b>	
802.00	Contractual Services	1,375	4,412	3,150	
819.00	Conference Expense	740	426	376	
851.00	Telephone	660	549	660	
862.00	Vehicle Expense	600	174	345	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>3,375</b>	<b>5,561</b>	<b>4,531</b>	
966.06	Board of Review	4,200	4,485	3,983	
Sub-Total	<b>OTHER CHARGES</b>	<b>4,200</b>	<b>4,485</b>	<b>3,983</b>	

07010	Capital Outlay	3,384	3,818	3,079	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>3,384</b>	<b>3,818</b>	<b>3,079</b>	
	<b>PROGRAM TOTAL</b>	<b>84,155</b>	<b>82,829</b>	<b>84,846</b>	



101 GENERAL FUND  
209 CITY ASSESSOR

## PERSONNEL BUDGET REQUEST FORM

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Assessor	Doris Borthwick	2080	31,690	32,799	33,999 *
Sr. Staff Appraiser	Anne Earle	2080	24,395	12.14/hr	25,249
Overtime	Anne Earle	20	17.59/hr	18.21/hr	364

\* Includes \$1,200 payment in lieu of hospitalization insurance.

101 GENERAL FUND  
209 CITY ASSESSOR

## DESCRIPTION OF SELECTED OPERATING EXPENSES

LINE ITEM	DESCRIPTION	AMOUNT
702.00	Payment to Assessor in lieu of health insurance per personnel policy manual	1,200
726.00	County Register of Deeds	2,511
726.00	Postage 3650 Change of Assessment notices @ .274 = 1000; 450 personal property forms @ .320 = 144	1,144
726.00	Copies from First Floor Copier 11,500 copies @ .306	352
726.00	Office Supplies (yellow tablets, pens, pencils, envelopes, labels, ring binders, file folders, etc.)	150
726.00	500 Personal Property Statements	119
726.00	Assessment Change Notices 4800 notices @ 60 per 1000	288
726.00	5 Printer Ribbons @ 8 each	40
726.00	5 Boxes Printer Paper @ 22.50 each	113
726.00	2 Toner Cartridges for HP Laser Jet 4P @ 69 each	138
726.00	2 Reams Laser Printer Paper for printing sketches & photos	35
728.00	KERZKA, Annual supplement to Michigan Property Tax	30
728.00	Albion Recorder, Annual Subscription	90
728.00	Michigan Assessors Association, annual dues, 2 @ 50 each	100
728.00	State Assessor's Board certification renewal (90 + 50)	140
728.00	Albion Real Estate Board Multiple Listing Books subscription	221
728.00	Albion Real Estate Board Dues of City Assessor	60
728.00	Books & Manuals for office use	30

802.00	Printed Copy (Maintenance for copier in basement) shared with Community Development and Inspection	125
802.00	Jasar Digital (time and materials for maintenance of 2 networked computers in Assessor's office), 25 hours @ 45 per hour based on 1995 usage	1,125
802.00	J.L.T. Computing (time for updating Assessor's programs in AS400 to reflect changes in proposal A, or to refine operation of existing programs) 30 hours @ 55 per hour	1,650
802.00	SAMS Software (personal computer methods) annual support fee	250
819.00	Fred Pryor workshop on Windows or other computer topic	79
819.00	State Assessor's Board, classes in Ann Arbor (registration, fees & tests). Doris and Anne	225
819.00	Lunches during classes and travel	72
851.00	Utilities and telephone	660
706.42	Routine vehicle maintenance by City staff (personnel costs) split with Community Development 200/2	100
862.00	Major supplies to Plymouth Horizon (split with Community Development 200/2	100
862.00	Parts & equipment for Plymouth Horizon; split with Community Development 340/2	170
862.00	Gasoline for City car	75
966.06	Board of Review notices, publication in Recorder	158
966.06	Per Diem for 5 Board of Review members @ 75 each X 9 days	3,375
966.06	Lunches or Dinners during March Board of Review	150
966.06	Michigan Municipal League Workshop for 5 Board of Review Members and Assessor @ 45 each	270
966.06	Supplies and refreshments for Board of Review	30

101 GENERAL FUND  
209 CITY ASSESSOR

## CAPITAL OUTLAY BUDGET REQUEST FORM

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Hewlett Packard Laser 4P Printer	1	1,129	1,129	376 *	To print digital photos and graphics which requires 600 dots per inch
Network for Printer (est. by Don & Nancy's)	1	275	275	92 *	Parallel line extender cable and 4 to 1 switch box for laser printing
SAMS Personal Property Program	1	1,000	1,000	1,000	To enter Data from Personal Property Records which can be tracked for consistency in future; better record keeping
486DX2 Computer	1	1,500	1,500	1,500	486DX2 computer; needed to replace obsolete slower computer capable of operating windows software
Accessories for photo-man camera (wide angle, telephoto lenses, 2 filters)	1	111	111	111	For photos under variety of distances and lighting conditions
<b>TOTAL</b>				<b>3,079</b>	

\* Cost shared with Planning, Assessing and Inspections.

## 101 GENERAL FUND

**CITY ATTORNEY - Program Number 210**

Line-item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
726.00	Supplies & Printing	1,500	876	1,000	
728.00	Dues Books Periodicals	3,050	1,598	1,050	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>4,550</b>	<b>2,474</b>	<b>2,050</b>	
301.00	Professional Services	60,000	60,000	60,000	
302.00	Contractual Services	2,000	0	2,000	
319.00	Conference Expense	500	38	500	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>62,500</b>	<b>60,038</b>	<b>62,500</b>	
	<b>PROGRAM TOTAL</b>	<b>67,050</b>	<b>62,512</b>	<b>64,550</b>	

## 101 GENERAL FUND

**CLERK/TREASURER/FINANCE DEPT. - Program Number 253**

Line-item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	48,000	42,692	46,575	
703.00	Salaries Regular	101,613	87,889	102,833	
704.00	Salaries Part-Time	0	0	0	
705.00	Salaries Overtime	2,000	1,658	2,000	
714.00	Medicare	2,609	2,044	2,212	
715.00	F I C A	11,158	8,740	9,458	
716.00	Hospitalization Insurance	24,439	21,744	26,150	
717.00	Life Insurance	662	315	682	
720.00	Workmens Compensation	794	645	818	
721.00	Unemployment Insurance	84	160	247	
Sub-Total	<b>PERSONNEL</b>	<b>191,359</b>	<b>165,887</b>	<b>190,975</b>	
726.00	Supplies & Printing	16,000	11,000	11,330	
728.00	Dues Books Periodicals	1,400	1,772	1,400	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>17,400</b>	<b>12,772</b>	<b>12,730</b>	
802.00	Contractual Services	40,000	35,780	30,000	
804.00	Elections	7,000	182	9,000	
810.01	Ordinance Prosecution Costs	4,000	152	500	
819.00	Conference Expense	2,300	1,766	2,500	
851.00	Telephone	1,400	1,700	1,737	
862.00	Vehicle Expense	800	411	423	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>55,500</b>	<b>39,991</b>	<b>44,160</b>	

957,00	Personnel Training	2,000	1,367	500	
Sub-Total	<b>OTHER CHARGES</b>	<b>2,000</b>	<b>1,367</b>	<b>500</b>	
970,00	Capital Outlay	26,233	26,233	26,500	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>26,233</b>	<b>26,233</b>	<b>26,500</b>	
	<b>PROGRAM TOTAL</b>	<b>292,492</b>	<b>246,250</b>	<b>274,865</b>	

101 GENERAL FUND

253 CLERK/TREASURER/FINANCE DEPARTMENT

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Clk/Treas./F.D.	George M. Smith	2080	45,000	46,575	46,575
Deputy Treas./F.D.	Wilma Bahr	2080	29,980	34,000	34,000
Deputy Clerk	Matilda Jacob	2080	25,681	26,580	26,580
Bookkeeper	Marilyn Radtke	2080	21,301	22,047	22,047
Income Tax Asst.	(pending vacancy due to retirement)	2080	18,904	19,566	20,206



101 GENERAL FUND  
253 CLERK/TREASURER/FINANCE DIRECTOR

**CAPITAL OUTLAY BUDGET REQUEST FORM**

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
OPTEC Voting Machines	6	N/A	19,500	19,500	2nd Installment on voting machines purchased in 1995.
Income Tax Software	1	7,000	7,000	7,000.00	To enhance productivity of collections by fully computerizing process
<b>TOTAL</b>				<b>26,500</b>	

*Handwritten signature/initials*

191 GENERAL FUND

253 CITY CLERK/TREASURER/FINANCE DEPARTMENT

## DESCRIPTION OF SELECTED OPERATING EXPENSES

LINE ITEM	DESCRIPTION	AMOUNT
726.00	Printing of Payroll checks	402
726.00	Printing of Accounts Payable checks	560
726.00	Printing of Utility bills	720
726.00	Printing of Income Tax materials	2,400
726.00	Cost associated with shut-off notices	279
726.00	Purchase of computer paper	815
726.00	Printing of City letterhead and envelopes	772
726.00	Duplicating costs	483
726.00	Miscellaneous forms	125
728.00	Dues to international Institute of Municipal Clerks	150
728.00	MIPRIMA and MAPERS dues	80
728.00	Michigan Municipal Treasurers Association dues	35
728.00	Michigan Municipal Clerks Association dues	60
728.00	Michigan Municipal Finance Officers Association dues	25
728.00	Calhoun County Clerks Association dues	15
728.00	MTA and US&C costs	54
728.00	Government Finance Officers Association dues	135
728.00	Wall Street Journal subscription	135
728.00	Inside Michigan Politics subscription	135
802.00	Annual Audit	25,000
802.00	Maintenance contract for Cash Register	155
802.00	Computer service and repairs	5,000
804.00	Three Scheduled Elections	9,000
819.00	MML, MMFOA and GFOA Conference expenses	1,700
957.00	Personnel Training (seminar) expenses	200

## 101 GENERAL FUND

<b>MUNICIPAL BUILDING - Program Number 265</b>					
Line-item Account Number	Line-item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
703.00	Salaries Regular	5,871	5,405	6,061	
704.00	Salaries Part-Time	0	306	300	
706.41	Maintenance Building & Grounds-Labor	4,500	1,361	4,500	
714.00	Medicare	85	83	158	
715.00	F I C A	365	356	673	
716.00	Hospitalization Insurance	2,428	659	705	
717.00	Life Insurance	325	26	27	
720.00	Workmens Compensation	816	131	133	
721.00	Unemployment Insurance	17	14	10	
Sub-Total	<b>PERSONNEL</b>	<b>14,407</b>	<b>8,341</b>	<b>12,569</b>	
726.00	Supplies & Printing	2,500	3,225	3,000	
750.00	Safety Material - (OSHA)	0	362	154	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>2,500</b>	<b>3,587</b>	<b>3,154</b>	
802.00	Contractual Services	1,400	1,179	1,400	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>1,400</b>	<b>1,179</b>	<b>1,400</b>	
921.00	Heat Light & Power	20,000	17,813	20,000	
931.01	Maintenance-Buildings & Grounds	9,000	2,481	9,000	
966.07	Municipal Building Repair Projects	0	14,189	0	
Sub-Total	<b>OTHER CHARGES</b>	<b>29,000</b>	<b>34,483</b>	<b>29,000</b>	
970.00	Capital Outlay	0	0	17,200	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>0</b>	<b>0</b>	<b>17,200</b>	
	<b>PROGRAM TOTAL</b>	<b>47,307</b>	<b>47,590</b>	<b>63,323</b>	

101 GENERAL FUND  
165 MUNICIPAL BUILDING

## PERSONNEL BUDGET REQUEST FORM

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Custodian	Ernest Wright	2080	20,370	21,083	21,383

Note: The Custodian's labor is divided 28.75% to the Municipal Building account, 28.75% to the Solid Waste Fund, and 42.5% to the Library Operations Fund.

101 GENERAL FUND  
265 MUNICIPAL BUILDING

## CAPITAL OUTLAY SUBJECT REQUEST FORM

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Public Safety Ramp	1	8,000	8,000	8,000	ADA Barrier free access required
Reconstruct or replace fire apparatus ramp	N/A	8,000	8,000	8,000	Fire station vehicle ramp in need of repair or replacement including water spigot & drains
Repair west City Hall basement wall (storage room)	N/A	700	700	700	West wall in basement under fire apparatus floor leaks, causes damage to floor, walls & stored important files/papers
Elevator machine room dampers	N/A	500	500	500	Machine room dampers require fused links per fire code
<b>TOTAL</b>				<b>17,200</b>	

101 GENERAL FUND  
255 MUNICIPAL BUILDING

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
726.00	waxes, towels, paint, toilet tissue, ice control, light bulbs, cleaners, mops	2,630
750.00	OSHA required safety material for employees	275
802.00	Trash pickup for 12 months	960
802.00	Exterminator	500
921.00	Electricity for City Hall	12,900
921.00	Boiler Inspection	55
921.00	Natural gas consumption to heat City Hall	5,500
921.00	Water/Sewer utilities at City Hall	1,600
931.01	Electrical, Plumbing & Building Repairs	9,000

## 101 GENERAL FUND

**CEMETERY - Program Number 276**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	9,784	7,644	9,835	
703.00	Salaries Regular	42,512	10,190	44,634	
704.00	Salaries Part-Time	3,200	0	6,400	
705.00	Salaries Overtime	1,500	45	1,600	
706.34	All Other Jobs-Labor	0	39,656	0	
706.41	Maintenance Building & Grounds-Labor	0	1,433	0	
706.42	Maintenance Vehicle & Equipment-Labor	0	1,647	0	
706.59	Forestry-Labor	0	314	0	
714.00	Medicare	884	719	890	
715.00	FICA	3,782	3,074	3,805	
716.00	Hospitalization Insurance	10,848	12,582	13,463	
717.00	Life Insurance	32	327	337	
720.00	Workmens Compensation	3,800	5,027	5,178	
721.00	Unemployment Insurance	45	123	136	
Sub-Total	<b>PERSONNEL</b>	<b>76,387</b>	<b>82,781</b>	<b>86,278</b>	
728.00	Dues Books Periodicals	20	30	50	
741.00	Uniforms	75	372	600	
750.00	Safety Material - (OSHA)	50	362	300	
776.00	Materials & Supplies	5,000	5,577	5,500	
776.01	Foundation Supplies	900	1,289	1,100	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>6,045</b>	<b>7,630</b>	<b>7,550</b>	
802.10	Contractual Services - Prison Crews	2,500	3,165	3,700	

819.00	Conference Expense	500	705	300	
851.00	Telephone	580	534	580	
863.00	Gas & Oil	1,900	1,193	1,500	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>5,480</b>	<b>5,597</b>	<b>6,080</b>	
921.00	Heat Light & Power	2,000	3,201	2,500	
931.01	Maintenance-Buildings & Grounds	1,500	1,668	1,500	
932.02	Maintenance-Vehicles & Equipment	5,000	4,866	5,000	
941.00	Equipment Rental	6,000	6,876	6,000	
957.00	Personnel Training	100	0	200	
959.00	Forestry	0	68		
Sub-Total	<b>OTHER CHARGES</b>	<b>14,600</b>	<b>16,679</b>	<b>15,200</b>	
970.00	Capital Outlay	16,250	6,759	10,700	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>16,250</b>	<b>6,759</b>	<b>10,700</b>	
	<b>PROGRAM TOTAL</b>	<b>118,762</b>	<b>119,446</b>	<b>125,808</b>	



101 GENERAL FUND  
276 CEMETERY

## PERSONNEL BUDGET REQUEST FORM

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Superintendent	vacant (in process of being filled)	2,080	9,784	9,835	9,835 *
Foreman W-6	Joel Isaac	2,080	10.41/hr	10.80/hr	22,464
Maintenance W-3	Ben Wilson	2,080	10.02/hr	10.37/hr	21,570
Longevity	Ben Wilson		600		600
Part-time Laborer	Seasonal employee hired annually for 16 weeks during summer mos.	640	5.00/hr	5.00/hr	3,200
Part-time Laborer	Seasonal employee hired annually for 16 weeks during summer mos.	640	5.00/hr	5.00/hr	3,200
Overtime	Regular employees (W-6 and W-3)	100	15.50/hr	16.00/hr	1,600

\* Superintendent's salary split one-third Cemetery and two-thirds Parks.

101 GENERAL FUND  
276 CEMETERY

## CAPITAL OUTLAY BUDGET REQUEST FORM

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Riding Mower, zero radius turn	1	6,000	6,000	6,000	Replace old-difficult to operate Heckindorn. Resale value negligible. Use for parts.
Mud Traks	10	1,700	1,700	1,700	Use as bearing surface for equipment to keep from tearing up the turf.
Roof for Cemetery office building	1	3,000	3,000	3,000	Existing roof leaks.
<b>TOTAL</b>			<b>10,700</b>	<b>10,700</b>	

101 GENERAL FUND  
276 CEMETERY

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
741.00	Uniform shirts, pants, coats and foul weather gear for Cemetery workers per union contract	600
750.00	Safety guards for mowers, weed whips, shop tools and vehicles	200
750.00	Safety posters per OSHA requirements	25
776.00	Veteran Flags & holders	5,500
776.00	Flower beds and urn plants	1,500
776.00	Office and restroom supplies	725
776.00	Tools for shop and landscaping	500
776.00	Top soil and grass seed	1,850
776.00	Gravel for road repair and maintenance	500
776.01	Materials such as lumber, nails, and concrete to construct new monument foundations	1,100
802.10	State workers (prison crew) to help maintain cemetery grounds	3,700
819.00	Annual conference and workshops for Michigan Municipal Cemeteries Association and American Cemetery Association	300
851.00	Telephone services, including call waiting due to sometimes sensitive nature of this municipal operation	580
863.00	Gasoline and oil for cemetery vehicles and equipment	1,500
921.00	Heat, lights, and other electrical service for cemetery office and work shop	2,500
931.01	Paint offices	250
931.01	Clean out septic tank	150
931.01	Improve lighting around office and cemetery garage	500
931.02	Tires, batteries, exhaust systems, body work, radio repair, small engine parts and other maintenance costs for operating cemetery vehicles and equipment	5,000
941.00	Rental of heavier equipment from Equipment Fund to dig graves, plow snow, grade roads and other tasks	6,000
957.00	Training to certify personnel in the spraying and application of chemicals	200

## 101 GENERAL FUND

**PUBLIC SAFETY - Program Number 300**

Line-item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	127,674	129,541	132,169	
703.00	Salaries Regular	977,396	932,645	975,293	
704.00	Salaries Part-Time	25,000	25,000	25,700	
705.00	Salaries Overtime	115,100	128,800	130,000	
706.42	Maintenance of Vehicles and Equipment- Labor	0	492	500	
714.00	Medicare	0	12,363	11,881	
715.00	F I C A	0	10,055	10,306	
716.00	Hospitalization Insurance	180,172	171,834	176,578	
717.00	Life Insurance	3,604	3,390	3,312	
720.00	Workers Compensation	91,306	128,262	132,054	
721.00	Unemployment Insurance	674	1,773	1,753	
725.00	Clothing Allowance	12,500	12,500	13,000	
Sub-Total	<b>PERSONNEL</b>	<b>1,533,426</b>	<b>1,556,655</b>	<b>1,612,546</b>	
726.00	Supplies & Printing	17,600	12,981	17,500	
728.00	Dues Books Periodicals	2,300	2,234	2,300	
740.00	Photographic Supplies	300	1,386	1,500	
741.00	Uniforms	15,000	3,152	15,000	
750.00	Safety Matl - (OSHA)	2,000	0	2,000	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>37,200</b>	<b>19,753</b>	<b>38,300</b>	
801.00	Professional Services	4,800	6,018	6,100	
802.00	Contractual Services	20,000	14,942	20,000	

819.00	Conference Expense	1,500	480	1,500	
825.00	Prisoner Expense	1,500	1,460	1,500	
826.00	Investigations	500	389	500	
851.00	Telephone	9,400	6,845	9,400	
862.00	Vehicle Expense	28,000	25,412	28,000	
863.00	Gas & Oil	17,000	11,819	17,000	
887.00	Inspections	0	0		
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>82,700</b>	<b>67,365</b>	<b>84,000</b>	
944.00	Leased Equip-Cars	7,100	7,032	7,100	
957.00	Personnel Training	15,000	9,293	15,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>22,100</b>	<b>16,325</b>	<b>22,100</b>	
970.00	Capital Outlay	60,950	89,842	48,163	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>60,950</b>	<b>89,842</b>	<b>48,163</b>	
	<b>PROGRAM TOTAL</b>	<b>1,736,376</b>	<b>1,749,940</b>	<b>1,805,109</b>	

101 GENERAL FUND  
300 PUBLIC SAFETY

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Chief	Harold L. Hoaglin	2080	48,470	50,166	50,166
Captain	Larry A. Bungart	2080	40,593	41,608	41,608
Captain	B. L. Mueller	2080	38,262	40,395	40,395
Secretary	Carol deNicola	2080	24,667	25,407	25,407
Data Entry	Patricia Winchell	1040	7,939	8,777	8,777
Lieutenant	Bruce Matson	2080	35,315	36,199	36,199
Lieutenant	Johnnie Collins	2080	35,315	36,199	36,199
Lieutenant	David Blodgett	2080	35,315	36,199	36,199
Sergeant	Ken Snyder	2080	32,039	34,463	34,463
Sergeant	Eric Miller	2080	30,547	32,840	32,840
Sergeant	Tim Stanley	2080	30,547	32,840	32,840
Sergeant	Kathy Alex	2080	32,039	35,663	32,840
Fire Fighter	Doug Hunt	2080	26,709	27,511	27,511
Fire Fighter	Galen Schultz	2080	26,709	27,511	27,511
Public Safety Officer	Chaney, Kyle	2080	29,269	30,148	30,148
Public Safety Officer	Ciupak, Scott	2080	29,269	30,148	30,148
Public Safety Officer	Decker, Richard	2080	29,269	30,148	30,148
Public Safety Officer	Etter, Kurt	2080	29,269	30,148	30,148
Public Safety Officer	Gibson, James	2080	24,080	26,543	26,543
Public Safety Officer	Gorham, Kyle	2080	24,080	26,543	26,543

Public Safety Officer	Johnson, Lorenzo	2080	29,269	30,148	30,148
Public Safety Officer	Johnson, Michael	2080	29,269	30,148	30,148
Public Safety Officer	Krause, Eric	2080	29,269	30,148	30,148
Public Safety Officer	MacQueen, Gerald	2080	29,269	30,148	30,148
Public Safety Officer	McLellan, Ronald	2080	24,080	26,543	26,543
Public Safety Officer	Nowicki, Todd	2080	24,080	26,543	26,543
Public Safety Officer	Steensma, Aaron	2080	24,080	26,543	26,543
Public Safety Officer	Strowbridge, Dan	2080	29,269	30,148	30,148
Public Safety Officer	Thomas, Chris	2080	29,269	30,148	30,148
Public Safety Officer	Weeks, Larry	2080	25,259	26,543	26,543
Public Safety Officer	Weller, Dan	2080	29,269	30,148	30,148
Public Safety Officer	Williamson, Fred	2080	29,269	30,148	30,148
Dispatch	Barry Beilfuss	2080	24,710	25,452	25,452
Dispatch	Candace Cloy	2080	24,710	25,452	25,452
Dispatch	C. Jeanne Molton	2080	24,710	27,252	27,252
Dispatch	1 Position Open	2080		20,923	20,923
School Crossing Grd	1 vacant position	540	4.25/hr	2,295	2,295
School Crossing Grd	Robert Townsend	540	4.25/hr	2,295	2,295
School Crossing Grd	Odie Clark	540	4.25/hr	2,295	2,295
School Crossing Grd	Yolanda Brewer	540	4.25/hr	2,295	2,295
School Crossing Grd	Robert Holt	540	4.25/hr	2,295	2,295
School Crossing Grd	Esau Williams	540	4.25/hr	2,295	2,295
Reserve Officer	Tim Minor	150	4.25/hr	638	638
Reserve Officer	Charles Lewis	150	4.25/hr	638	638
Reserve Officer	Anderson Brockway	150	4.25/hr	638	638
Reserve Officer	5 vacant positions				

101 GENERAL FUND  
300 PUBLIC SAFETY

## CAPITAL OUTLAY BUDGET REQUEST FORM

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Patrol Vehicles	1	18,450	18,450	18,450	Replace older models w/high mileage
Computer Software	N/A		5,000	5,000	New file server, cabling, and replacement report B computer
Rescue Ropes	4	\$163.50	654	654	Fire Rescue Rope
SCBA Harness	6	450	2,700	2,700	Breathing apparatus for fires
SCBA Cylinders	10	331	3,310	3,310	Air cylinders/Fire fighting
1500 gal. Portable tank	1	899	899	899	Water tank for mutual aid
Radar unit	1	1,200	1,200	1,200	For patrol unit - check speeders
Recording unit	1	15,000	15,000	15,000	Record radio traffic and in-coming phone calls
Air conditioners	2	475	950	950	1 for investigation office; 1 for Fire Marshal's office
<b>TOTAL</b>				<b>48,163</b>	



101 GENERAL FUND  
300 PUBLIC SAFETY

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
726.00	Typing/computer supplies - Report forms, traffic/parking citations	5,600
726.00	Postage/UPS/Federal Express charges	3,000
726.00	Enforcement Forms	2,800
726.00	Cleaning supplies - floor mats	2,600
726.00	All other miscellaneous supply charges (i.e. WT batteries, lein supplies, computer repairs, laser repairs, typewriter repairs, extinguisher refills)	3,500
728.00	Administrative Dues to various organizations	835
728.00	National Law Directory	115
728.00	Police/Fire Magazine subscriptions	400
728.00	MFPA Membership renewal	400
728.00	Cobb Group inside netware	100
728.00	Search/Seizure	62
728.00	North American Work Dog Association	105
728.00	PDR Desk Reference	175
801.00	Professional Services	4,800
802.00	Dictaphone Service Contract	1,000
802.00	State of Michigan (lein access and maintenance)	4,200
802.00	Polock Corp (Ricoh copier)	730
802.00	Motorola Corp. (communication equipment)	8,000
802.00	Maintenance on breathing apparatus	500

802.00	Computer maintenance, software, keyboards, etc.	5,000
740.00	Photographic Account - Purchase of film	500
740.00	Batteries for all cameras	20
740.00	Film processing - imaging for court cases	550
740.00	Miscellaneous expenditures (camcorder supplies)	200
	(Film cost & development on the rise) Request \$200 to cover this.	
741.00	Uniform Account - Turnout gear (coat-pants) 5 sets @ 850.00	4,250
741.00	Fire boots - 5 prs @ 25.00	500
741.00	Fire gloves - 10 prs @ 25.00	250
741.00	Helmets - 5 @ 175.00	875
741.00	Personal alarms @ 105.00 (23)	2,415
741.00	Body armour @ 590 ea. (8)	4,720
741.00	Police uniforms (pants-shirts-jackets)	2,000
819.00	Conference Expense - FBI Retraining	500
819.00	Various seminars/training sessions	500
819.00	National Fire seminars	500
825.00	Prisoner Expenses - All expenses relating to prisoners, cleaning of blankets & food	1,500
851.00	Telephone Expense - Covers monthly charges, maintenance to phones, long distance	9,400
862.00	Purchase of vehicle parts for in-house jobs	5,000
862.00	Body repairs	10,000
862.00	Outside vehicle repairs	12,500
863.00	Gas/Oil - Fuel for all emergency vehicles	17,000
944.00	Lease vehicles (Chief-DB)	7,100
957.00	Personnel Training - Fire Inspection Conferences	300
957.00	Arson investigation schools	500
957.00	Fire Academy	1,450

957.00	Reserve Police Academy	1,000
957.00	Haz Mat Training/Confined Space	500
957.00	Armourer Schools	500
957.00	Ammunition for required MLEOTC shoots	3,300
957.00	Leadership training seminars	400
957.00	National Fire Protection class	300
957.00	Grammar/Usage classes	350
957.00	Interrogation training	400
957.00	Supervisory schools	375
957.00	Miscellaneous schools/seminars	5,600
	<b>Note:</b> Police training does receive 60% funds from State of Michigan	

101 GENERAL FUND

**SCHOOL LIAISON OFFICER - Program Number 302**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
703.00	Salaries Regular	25,913	12,606	30,148	
705.00	Salaries Overtime	500	0	500	
714.00	Medicare	399	260	444	
715.00	FICA	0	0	0	
716.00	Hospitalization Insurance	5,842	9,086	9,722	
717.00	Life Insurance	95	45	46	
720.00	Workmens Compensation	0	0	0	
721.00	Unemployment Insurance	17	0	0	
725.00	Clothing Allowance	0	0	0	
Sub-Total	PERSONNEL	32,766	21,997	40,860	
	<b>PROGRAM TOTAL</b>	<b>32,766</b>	<b>21,997</b>	<b>40,860</b>	

## 101 GENERAL FUND

**INSPECTION & CODE ENFORCEMENT - Program Number 372**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	26,250	26,354	28,770	
703.00	Salaries Regular	0	251	39,458	
704.00	Salaries Part-Time	5,000	0	2,500	
714.00	Medicare	0	404	977	
715.00	F I C A	0	1,724	2,337	
716.00	Hospitalization Insurance	1,600	0	4,838	
717.00	Life Insurance	105	90	230	
720.00	Workmens Compensation	934	1,839	2,290	
721.00	Unemployment Insurance	56	48	82	
Sub-Total	<b>PERSONNEL</b>	<b>33,945</b>	<b>30,710</b>	<b>81,482</b>	
726.00	Supplies & Printing	2,000	1,169	2,000	
728.00	Dues Books Periodicals	600	180	600	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>2,600</b>	<b>1,349</b>	<b>2,600</b>	
803.00	Demolitions	3,000	3,000	3,000	
819.00	Conference Expense	1,000	255	1,000	
851.00	Telephone	700	476	700	
862.00	Vehicle Expense	700	671	1,000	
887.00	Inspections	9,000	8,679	9,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>14,400</b>	<b>13,081</b>	<b>14,700</b>	
970.00	Capital Outlay	3,320	3,000	4,500	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>3,320</b>	<b>3,000</b>	<b>4,500</b>	
	<b>PROGRAM TOTAL</b>	<b>54,265</b>	<b>48,140</b>	<b>103,282</b>	

101 GENERAL FUND  
372 INSPECTIONS AND CODE ENFORCEMENT

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
City Inspector	John Harden	2080	25,950	26,860	28,460
Code Enforcement Officer	Andry Jaskiw	2080	29,269	30,148	31,108
Assistant	Vacant	2080	16,059	16,621	17,261 *

\* One-half of labor cost for this position will be split with City Manager's office to continue phone answering and directing calls for all operations at City Hall.

\* Note: Proposed Labor cost for City Inspector includes payment in lieu of health insurance.

## 101 GENERAL FUND

## 372 INSPECTION AND CODE ENFORCEMENT

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
726.00	Duplicating Costs	150
726.00	Copier Maintenance	200
726.00	Computer Supplies	100
726.00	Film & Processing	400
726.00	Office Equipment	150
726.00	Office Supplies	100
726.00	Inspection Equipment	100
726.00	Printing of various forms	800
726.00	Publishing	200
728.00	Professional Memberships	180
728.00	Books	340
728.00	Magazine Subscriptions	80
803.00	Demolition of condemned structures	3,000
819.00	Training Seminars and Workshops	1,000
851.00	Telephone Usage	700
862.00	Vehicle Expenses to keep operational	1,000
887.00	Contracted Inspections for plumbing and electrical (offset by revenues collected)	9,000

101 GENERAL FUND  
372 INSPECTIONS AND CODE ENFORCEMENT

**CAPITAL OUTLAY BUDGET REQUEST FORM**

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Receptionist Work Station	1	500	500	\$ 500	Hallway area located in front of Inspection and Code Enforcement office to be converted into clerical support staff work space.
Automobile	1	3,000	3,000	3,000	Purchase used vehicle to replace code enforcement car (#90-3) due to state of disrepair of this vehicle
Laser Printer	1	1,128	1,128	376	Shared equally with Planning and Assessing
Computer Software	N/A	624	624	624	Program for managing permits with tickler notices and windows accessories
<b>TOTAL</b>				<b>\$ 4,500</b>	



## 101 GENERAL FUND

**CITY MAINTENANCE - Program Number 446**

Line-item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
Sub-Total	<b>PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	
802.00	Contractual Services	0	0	1,500	
881.40	Ground Maintenance-Maple Grove	1,100	407	1,000	
882.00	Christmas Decorations	6,000	7,000	7,600	
884.00	Special Events	2,000	2,000	2,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>9,100</b>	<b>9,407</b>	<b>12,100</b>	
925.00	Street Lighting	95,000	95,000	100,000	
931.04	Sidewalk Maintenance	5,000	5,000	10,000	
931.10	Parking Lot Maintenance	10,000	10,000	12,000	
931.00	All Other Jobs	7,000	7,000	7,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>117,000</b>	<b>117,000</b>	<b>129,000</b>	
	<b>PROGRAM TOTAL</b>	<b>126,100</b>	<b>126,407</b>	<b>141,100</b>	

101 GENERAL FUND  
446 CITY MAINTENANCE PROGRAM

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
802.00	Cost of dumpster for Solid Waste disposal	1,500
881.40	Snow plowing of parking lot at Maple Grove Apartments	1,000
882.00	Electrical energy costs to light Christmas decorations	2,111
882.00	Put up and take down Christmas decorations	5,000
882.00	Replacement parts and repair of Christmas decorations	500
884.00	Costs associated in preparing for, during or after the Festival of the Forks celebration, Albion Aglow, Memorial Day parade, street banners for homecoming, United Way, etc. (does not include costs associated with trash removal - these costs have been transferred to the Solid Waste Fund)	2,000
925.00	Cost of electricity for streetlights, maintenance costs and added fixtures	100,000
931.04	Cost to replace sidewalks determined to be in a state of disrepair	10,000
931.10	Snow removal patching, paving, sweeping and striping of publicly-owned municipal parking lots	15,000
934.00	Painting curbs for no parking, weeding in right-of-way, putting up handicapped parking signs, putting up and taking down flags, maintaining street name signs, installing no parking signs, support of Flower Committee activities, and other special project.	7,000

## 101 GENERAL FUND

**CITY ENGINEER - Program Number 449**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	45,690	42,471	47,711	
703.00	Salaries Regular	16,800	14,825	16,848	
704.00	Salaries Part-Time	0	0	560	
705.00	Salaries Overtime	200	53	241	
714.00	Medicare	900	884	948	
715.00	F I C A	3,880	3,777	4,052	
716.00	Hospitalization Insurance	11,110	11,601	12,413	
717.00	Life Insurance	372	368	379	
720.00	Workmens Compensation	2,934	3,026	3,117	
721.00	Unemployment Insurance	34	96	98	
Sub-Total	<b>PERSONNEL</b>	<b>81,920</b>	<b>77,101</b>	<b>86,367</b>	
726.00	Supplies & Printing	1,500	474	1,500	
728.00	Dues Books Periodicals	200	0	265	
750.00	Safety Material (OSHA)	100	0	200	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>1,800</b>	<b>474</b>	<b>1,965</b>	
802.00	Contractual Services	400	95	300	
819.00	Conference Expense	800	114	600	
851.00	Telephone	800	638	800	
862.00	Vehicle Expense	200	63	200	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>2,200</b>	<b>910</b>	<b>1,900</b>	
	<b>PROGRAM TOTAL</b>	<b>85,920</b>	<b>78,485</b>	<b>90,232</b>	

101 GENERAL FUND  
449 CITY ENGINEER

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Director of Public Works/City Engineer	Leroy Schmidt	2080	45,170	46,751	46,751
	Vehicle Allowance	N/A	80/month	80/month	960
Secretary	Bonnie Edmonds	2080	7.72/hr	8.10/hr	16,848
Part-time	Vacation Help	80	7.00/hr	7.00/hr	560
Secretary	Overtime	20	11.58/hr	12.05/hr	241

101 GENERAL FUND  
449 CITY ENGINEER

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
726.00	Duplication costs at copy machine	400
726.00	Blueprint material	400
726.00	Surveying equipment and supplies	250
726.00	Office supplies for staff operations	200
726.00	Computer supplies	250
728.00	American Water Works Association Dues	70
728.00	Contractors & Builders magazine subscription	88
728.00	Water Works magazine subscription	30
728.00	Roads and Bridges magazine subscription	30
728.00	Miscellaneous books and publications	47
750.00	Training materials, videos and safety equipment	200
802.00	Radio maintenance	105
802.00	Typewriter and computer maintenance	90
802.00	Blueprint machine maintenance	105
819.00	American Water Works Conference registration and expenses	400
819.00	Southern Michigan Public Works meeting expenses	100
819.00	Training (Seminar) expenses for support staff	100
851.00	Telephone services	800
862.00	Maintenance service and repair parts for survey van	200

## 101 GENERAL FUND

**PARKS - Program Number 691**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	19,569	17,351	18,000	
703.00	Salaries Regular	64,303	9,677	66,804	
704.00	Salaries Part-Time	12,800	0	12,800	
705.00	Salaries Overtime	2,500	0	2,500	
706.34	All Other Jobs-Labor	0	38,640		
706.41	Maint Bldg & Grounds-Labor	0	1,079		
706.42	Maint Veh & Eqt-Labor	0	5,936		
714.00	Medicare	1,728	1,404	1,452	
715.00	F I C A	7,389	6,002	6,206	
716.00	Hospitalization Insurance	20,856	20,873	22,334	
717.00	Life Insurance	463	456	470	
720.00	Workmens Compensation	5,117	2,790	2,874	
721.00	Unemployment Insurance	90	195	201	
Sub-Total	<b>PERSONNEL</b>	<b>134,815</b>	<b>104,403</b>	<b>133,641</b>	
728.00	Dues Books Periodicals	250	323	250	
741.00	Uniforms	300	456	600	
750.00	Safety Material - (OSHA)	200	159	1,000	
776.00	Materials & Supplies	8,000	11,889	9,000	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>8,750</b>	<b>12,827</b>	<b>10,850</b>	
802.00	Contractual Services	340	48	0	
802.10	Contr. Services-State Workers	2,500	2,622	3,800	
819.00	Conference Expense	1,500	128	500	

851.00	Telephone	525	404	500	
863.00	Gas & Oil	3,500	2,063	2,800	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>8,365</b>	<b>5,265</b>	<b>7,600</b>	
921.00	Heat Light & Power	4,000	3,702	4,000	
931.01	Maintenance-Buildings & Grounds	5,350	6,014	6,000	
931.02	Maintenance-Vehicles & Equipment	11,600	9,086	11,600	
941.00	Equipment Rental	5,000	1,475	3,500	
957.00	Personnel Training	400	120	300	
966.10	Forestry Tree Planting	0	0	3,000	
966.24	Victory Park Dam	0	0	5,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>26,350</b>	<b>20,397</b>	<b>33,400</b>	
970.00	Capital Outlay	18,975	4,730	20,300	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>18,975</b>	<b>4,730</b>	<b>20,300</b>	
	<b>PROGRAM TOTAL</b>	<b>197,255</b>	<b>147,622</b>	<b>205,791</b>	

101 GENERAL FUND  
691 PARKS

## PERSONNEL BUDGET REQUEST FORM

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Superintendent	Vacant presently	2080	18,000	18,000	18,000 *
Foreman W-6	Bob Manthei	2080	10.44/hr	10.80/hr	22,464
Maintenance W-3	Ned Sims	2080	10.02/hr	10.37/hr	21,570
Maintenance W-3	Kevin Munro	2080	10.02/hr	10.37/hr	21,570
Maintenance W-3	Overtime	160	15.00/hr	15.56/hr	2,500
Regular employees	Longevity Pay	N/A	1,000	1,200	1,200
Part-time Labor	Seasonal employee hired annually to work 16 weeks during the summer months	640	5.00/hr	5.00/hr	3,200
Part-time Labor	Seasonal employee hired annually to work 16 weeks during the summer months	640	5.00/hr	5.00/hr	3,200
Part-time Labor	Seasonal employee hired annually to work 16 weeks during the summer months	640	5.00/hr	5.00/hr	3,200
Part-time Labor	Seasonal employee hired annually to work 16 weeks during the summer months	640	5.00/hr	5.00/hr	3,200

\* Superintendent's salary is split two-thirds Parks and one-third Cemetery.





## City of Albion

William L. Rieger Municipal Building  
112 West Cass Street • P.O. Box 90 • Albion, Michigan 49224-0090  
(517) 629-5535 • Fax (517) 629-2609

DATE: October 23, 1995

TO: Mayor Michael E. Williams  
Members of the Albion City Council

FROM: Lew Steinbrecher  
City Manager

RE: 1996 Annual Budget Message

Attached please find the Recommended 1996 Annual Budget for the City of Albion. With noticeably few exceptions, next year will be the same as this year in terms of the level of municipal services to the Albion community. As anticipated and as previously reported to the City Council in my past weekly City Manager Newsletters, the City's inability to influence growth in revenues is a significant limiting factor in the 1996 Budget. Relatively low increases in the City's major revenue sources; property taxes, income taxes, highway aids, and state shared revenues, prevent the city from expanding services. The one prominent increased revenue source in next year's financial plan is the one (1) mill for solid waste activities that will enable the City to not only generate the much needed funds to match state funds for the reconstruction of North Albion Street, but also enable the City to repave Watson Street. This should be considered the major accomplishment of the 1996 Budget.

The City Council is asked to understand and reflect upon its role as policy-makers when reviewing the budget document. As elected officials, your task is to determine what the end results ought to be, not the means by which it is accomplished. Our collective mission, as an organization, is to provide a pleasant and safe environment in which to live and conduct business at a pre-determined tax rate. Given the limitations imposed upon the resources available, the emphasis should be on balancing the delivery of all *necessary* municipal services. The City Council and staff need to begin thinking about *necessary* services versus *expected* services from residents. This will inevitably lead to unpopular choices in the future. The underlining determining factor is whether or not residents receive value for their tax dollars. Property tax revenues account for about one-fourth of all municipal services provided

by the City. Compared to other communities, Albion residents get their money's worth. I realize how difficult it may be not to focus on the details of the many individual activities the City has traditionally provided to the community and their corresponding line item costs, but I would reverently ask the Council to look at the greater picture. Please examine questions that relate to priorities of service instead of individual line items. The Council's purpose and design as the elected body of this City is to govern the municipality, not manage the organization. With few exceptions, most of the operating costs have only moderate increases in expenditure levels. The budget information required under the City Charter is found on pages 8-17. Although not required by Charter or Ordinance, the remainder of the budget document contains detailed financial data for those Council members more comfortable in studying the relatively inflexible idiosyncrasies of the budget. Personnel and operating costs necessary to maintain current levels of service continue to dominate budget expenditures.

Unfortunately, due to previous actions of the Michigan Legislature to not only limit the ability of cities to raise local property tax revenues, but also to withhold much needed shared revenues that were once entitled to local municipalities, the General Fund will be adversely affected. The projected 2% growth in General Fund revenues for 1996 will not allow the City to maintain current levels of service in the community. The proposed budget calls for the elimination of one full-time City employee from the General Fund. Unless revenue trends improve significantly in subsequent years, Albion can expect more staff reductions in 1997 and beyond, adversely affecting current levels of municipal services. There exists however, a number of financial factors that will enable the City to overcome budgetary costs in 1996 that would otherwise be felt in the delivery of these services.

First, the 1996 Budget recommends a \$15,000 reduction in appropriations to Public Library operations. But due to the prudent financial management abilities of the Library Director and Library Board, there are sufficient reserves in the fund balances of both the Library Operating Fund and Library Trust Fund to maintain existing levels of services. Last year, there were \$284,000 in budget cuts from department requests and the Library was one of only a couple departments that received no reduction at all from their requested appropriations. Additionally, Sheridan Township residents passed a one mill levy which will raise an estimated \$25,000 to support library services. The Library Director has agreed to consider a similar campaign for the City of Albion next year to prevent similar reductions in the General Fund appropriations in the future by establishing a dedicated millage to

101 GENERAL FUND  
691 PARKS

# CAPITAL OUTLAY BUDGET REQUEST FORM

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Riding Mower	1	16,000	16,000	16,000	Replace old 1980 model riding mower no longer practical to maintain. Value as trade-in unknown.
Replace roof shingles V.P. Shelter	1	2,500	2,500	2,500	Replace roof on small Victory Park Shelter
Replace roof shingles	1	1,800	1,800	1,800	Roof on McAuliffe Park restrooms
<b>TOTAL</b>			<b>20,300</b>	<b>20,300</b>	

101 GENERAL FUND  
691 PARKS

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
728.00	Periodicals on crop advisory alert and parks management	250
741.00	Uniform shirts, pants, coats, rainsuits, foul weather gear, coveralls, boots and waterproof gloves for employees per union contract	
750.00	Maintain first aid kit, fire extinguishers inspections, safety glasses and goggles and explosive proof gasoline cabinet	1,000
776.00	Flowers and fertilizers	550
776.00	City Hall copy machine duplicating costs	200
776.00	Office supplies	200
776.00	Routine electrical repairs	200
776.00	Routine plumbing repairs	200
776.00	Straw for sledding hill	250
776.00	Hand tools and shop supplies	400
776.00	Grass seed	200
776.00	Restroom supplies	1,200
776.00	Paint for playground equipment, restrooms, and shelters	1,300
776.00	Tennis nets	400
776.00	Basketball back boards and nets	400
776.00	Picnic table and bench repairs and stain	300
776.00	Playground equipment repairs	750
802.00	Radio maintenance service	100
802.10	State workers (prison crew) to help maintain municipal park system	3,800
863.00	Gasoline and oil for parks equipment and vehicles	2,800
921.00	Heat, lights and power for parks shop	1,300

921.00	Power for parks office, pavilion, shelters and park system	2,600
931.01	Replace door at Ionia parks garage	400
931.01	Replace two doors at bandshell	800
931.01	Replace three toilets at McIntosh Park	690
931.01	Install restroom privacy partitions at McAuliffe Park	2,500
931.01	Water fountain at Washington Park	1,000
931.02	Repair parts and labor for repair/maintenance of Parks equipment, including mowers, chain saw, line trimmers, sweepster broom bristles, toro blades and filters	11,600
941.00	Equipment Rental pays for use of Equipment Fund equipment when heavier equipment is needed	3,500
957.00	Training of personnel in pesticide applications and tree/shrub pruning	300
966.24	Victory Park Dam - Funds to repair dam abutments, remove trees on retaining berm, raise berm and repair rock retaining wall	5,000

## 101 GENERAL FUND

**RECREATION - Program Number 692**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
703.00	Salaries Regular	0	93	0	
704.00	Salaries Part-Time	21,000	15,930	19,000	
706.42	Maint Veh & Eqt-Lab	0	639	0	
714.00	Medicare	276	513	276	
715.00	F I C A	1,116	1,916	1,178	
720.00	Workmens Compensation	1,200	203	209	
721.00	Unemployment Insurance	48	36	37	
Sub-Total	<b>PERSONNEL</b>	<b>23,640</b>	<b>19,330</b>	<b>20,700</b>	
726.00	Supplies & Printing	9,702	8,993	10,702	
728.00	Dues Books Periodicals	300	278	300	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>10,002</b>	<b>9,271</b>	<b>11,002</b>	
802.00	Contractual Services	54,000	44,222	60,000	
819.00	Conference Expense	300	275	300	
851.00	Telephone	450	243	450	
862.00	Vehicle Expense	1,300	420	1,300	
863.00	Gas & Oil	1,100	414	1,100	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>57,150</b>	<b>45,574</b>	<b>63,150</b>	
921.00	Heat Light & Power	2,400	1,947	2,400	
931.01	Maint-Bldgs & Grounds	5,540	0	5,540	
931.02	Maint-Vehicles & Equipment	7,940	804	7,940	
Sub-Total	<b>OTHER CHARGES</b>	<b>15,880</b>	<b>2,751</b>	<b>15,880</b>	
970.00	Capital Outlay	0	1,716	4,512	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>0</b>	<b>1,716</b>	<b>4,512</b>	
	<b>PROGRAM TOTAL</b>	<b>106,672</b>	<b>78,642</b>	<b>115,244</b>	

101 GENERAL FUND  
692 RECREATION PROGRAM

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Tee Ball Sup.	Madison Miles	99	5.00/hr	450	450
Tee Ball Sup.	Linda Miles	99	5.00/hr	450	450
Tee Ball Sup.	Charles Langston	60	5.00/hr	300	300
Tee Ball Sup.	Kenja Moorehead	70	5.00/hr	350	350
Tee Ball Sup.	Henderson Harris	60	6.00/hr	360	360
Rookies BB Sup.	David Gamble	48	5.00/hr	240	240
Rookies BB Sup.	Tim Rumbler	28	5.00/hr 140	140	140
Girls SB Sup.	David Troppens	40	5.00/hr	200	200
Tennis Coach	Ted Knickerbocker	31	6.00/hr	181	181
Cheerleading Sup.	Kim Bean	42	5.00/hr	210	210
Open Swim Lifeguard	McKenzie Pinkham	20	5.00/hr	100	100
Open Swim Lifeguard	Katie Garrison	20	5.00/hr	100	100
Open Swim Lifeguard	Kristen Harden	8	5.00/hr	40	40
Open Swim Lifeguard	Kristen Keyes	8	5.00/hr	40	40
City BB Scorekeeper	Faye Craig	40	5.00/hr	200	200
City BB Timer	Sarena Hulf	40	5.00/hr	200	200
City SB Scorekeeper	Ophelia Garza	96	5.00/hr	480	480
Women/Church Scorekeeper	Bill Haeske	160	5.00/hr	800	800
Father/Daughter Dance Sup.	Hazel Lias	20	6.00/hr	120	120
Mother/Son Activity Sup.	Hazel Lias	20	6.00/hr	120	120
City League Winter Scorekeeper	Faye Craig	48	5.00/hr	240	240

30 & Older Scorekeeper	Faye Craig	48	5.00/hr	240	240
Summer High School BB Sup.	Kenny Moorehead	50	6.00/hr	300	300
Flag Football Sup	Vacant	72	5.00/hr	360	360
Flag Football Sup	Vacant	72	5.00/hr	360	360
Flag Football Sup	Vacant	72	5.00/hr	360	360
Flag Football Sup	Vacant	72	5.00/hr	360	360
Flag Football Sup	Vacant	72	5.00/hr	360	360
PP&K Sup	Vacant	2	5.00/hr	10	10
Fall Softball Scorekeeper	Ophelia Garza	48	5.00/hr	240	240
Adult Co-ed Scorekeeper	Bill Haeske	24	5.00/hr	120	120
Halloween Sup.	Hazel Lias	20	6.00/hr	120	120
Open Rec. Sup.	William Greene	60	5.00/hr	300	300
Open Rec. Sup.	Vacant	60	5.00/hr	300	300
Elementary BB Scorekeeper	Vacant	40	5.00/hr	200	200
Elementary BB Scorekeeper	Vacant	40	5.00/hr	200	200
Elementary BB Scorekeeper	Vacant	40	5.00/hr	200	200
Elementary BB Scorekeeper	Vacant	40	5.00/hr	200	200
High School BB Scorekeeper	Vacant	40	5.00/hr	200	200
Timer	Vacant	40	5.00/hr	200	200
Ice Skating Sup.	Derrick Sprandel	150	6.00/hr	900	900
Ice Skating Sup.	Vacant	150	5.00/hr	750	750
Co-ed Volleyball Scorekeeper	Vacant	40	5.00/hr	200	200
Easter Egg Supervisor	Hazel Lias	5	6.00/hr	30	30
Mat Cat Wrestling Supervisor	Ron Parker	132	6.00/hr	792	792



101 GENERAL FUND  
692 RECREATION PROGRAM

**CAPITAL OUTLAY BUDGET REQUEST FORM**

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Portable Basketball Goals	6	702	4,212	4,212	Put inside Pavilion for rained out games
Dryline Markers	2	150	300	300	Mark Softball fields.
<b>TOTAL</b>				<b>4,512</b>	

101 GENERAL FUND  
692 RECREATION PROGRAM

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
726.00	Trophies for Junior High Flag Football	195
726.00	Trophies for Elementary Flag Football	160
726.00	Trophies for Elementary-Junior High Basketball	200
726.00	Trophies for Senior High Basketball	200
726.00	Trophies for City League Basketball	250
726.00	Trophies for 30 & Older Basketball	200
726.00	Trophies for Girls Basketball	165
726.00	Trophies for Girls Softball	150
726.00	Trophies for Tee Ball	150
726.00	Trophies for Rookie Baseball	115
726.00	Trophies & Tee Shirts City League Softball	265
726.00	Trophies & Tee Shirts Women Slow Pitch Softball	265
726.00	Trophies & Tee Shirts Women Fast Pitch Softball	265
726.00	Trophies & Tee Shirts Women Church League Softball	265
726.00	Fall League Softball Trophies	135
726.00	Trophies for Senior Citizen Shuffleboard Club	105
726.00	Playground Tee Shirts	230
726.00	Volleyball Tee Shirts	80
726.00	Festival of the Forks Trophies	95
726.00	City League and Junior High League Trophies	205
726.00	Girls Softball Equipments Rookie League Baseball	240
726.00	Equipment Tee ball Equipment Willie Mays Baseball	240
726.00	Equipment Pee Wee Reese Baseball Equipment Sandy Koufax	240

726.00	Baseball Equipment Mickey Mantle Baseball Equipment	240
726.00	Bats, Balls, Chest Protectors, Catcher Mask, Shinguards, etc.	250
726.00	Senior Citizen Tripe, using van supplements the Senior Center Director pay.	320
726.00	Print flyers for recreation news	625
726.00	Brooms	130
726.00	Stonedust for Victory Park Baseball Diamonds and Harris & Ketchum Fields.	250
726.00	Plumbing at Harris and Ketchum Fields	260
726.00	Skating Center rental	200
728.00	Dues, Books, & Periodicals, Michigan Recreation & Parks Association Dues	185
728.00	Winter Basketball State Tournament dues	115
802.00	Contractual Services Rita Smith, Umpires, Referees, Salary & Benefits for Recreation Director	60,000
802.00	Recreation Grant Administration Fee	400
819.00	Michigan Recreation & Parks Association Annual Conference	300
851.00	Telephone Business	450
862.00	Vehicle Expense: Car, Van, & Tractor	1,300
863.00	Gas & Oil: Car, Van, & Tractor	1,100
921.00	Heat Light & Power for Softball Fields, Baseball Fields & Rieger Park	2,400
931.00	Repairing Softball Fields & Baseball Fields.	5,540

## 101 GENERAL FUND

**COMMUNITY DEVELOPMENT/PLANNING - Program Number 821**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	30,757	30,420	38,295	
703.00	Salaries Regular	39,208	21,656	40,450	
704.00	Salaries Part-Time	0	1,368	718	
714.00	Medicare	1,362	828	1,152	
715.00	F I C A	5,826	3,542	4,927	
716.00	Hospitalization Insurance	13,855	11,232	14,825	
717.00	Life Insurance	378	183	389	
720.00	Workmens Compensation	1,037	77	1,068	
721.00	Unemployment Insurance	56	150	102	
Sub-Total	<b>PERSONNEL</b>	<b>92,479</b>	<b>69,456</b>	<b>101,926</b>	
726.00	Supplies & Printing	2,250	4,230	3,000	
723.00	Dues Books Periodicals	3,000	2,646	2,000	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>5,250</b>	<b>6,876</b>	<b>5,000</b>	
802.00	Contractual Services	1,250	1,604	200	
819.00	Conference Expense	2,000	1,680	1,225	
851.00	Telephone	1,100	914	1,100	
862.00	Vehicle Expense	500	159	370	
886.00	Planning Commission	265	0	350	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>5,115</b>	<b>4,357</b>	<b>3,245</b>	
970.00	Capital Outlay	1,135	450	963	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>1,135</b>	<b>450</b>	<b>963</b>	
	<b>PROGRAM TOTAL</b>	<b>103,979</b>	<b>81,139</b>	<b>111,134</b>	

## 101 GENERAL FUND

## 821 PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Director	Kas Zeltkalns	2080	37,000	38,295	38,295
Associate Planner	Kirsten Couch	2080	23,024	23,830	23,830
Secretary	Lisa Warren	2080	7.72/hr	7.99/hr	16,620
Student Intern	Vacant presently	160 *	4.50/hr	4.50/hr	718

Student intern will actually work 1,040 hours with 75% of wage cost paid by federal grant to Albion College and another 10% by Albion College itself. The City only pays for 15% of total labor cost.

101 GENERAL FUND

821 PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

## CAPITAL OUTLAY BUDGET REQUEST FORM

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Laser Printer	1	1,128		376 *	Current machine is slow, poor quality for grants documents
Parallel Line ext.	1	275		92 *	Connect CD, Insp. & Assess. PC's, needed for printer.
Copier Maintenance			373	125 *	Frequent breakdowns.
Vehicle Maintenance			200	100 **	Front end alignment; oil change.
A/PC Horizon			200	100 **	Exhaust System repair
Horizon Repairs			340	170 **	Shocks \$80; 4 tires \$182; brakes \$58; plugs \$20.
<b>TOTAL</b>				<b>963</b>	

\* Cost shared with Planning, Inspection and Assessing.

\*\* Cost shared with Planning and Assessing.

## 101 GENERAL FUND

## 821 PLANNING AND COMMUNITY DEVELOPMENT

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
819.00	APA National Convention - Orlando	1,225
819.00	MML and APA Videos for Planning Commission	120
726.00	Binders for Planning Commission	27
819.00	Travel expenses for Planning Commission members	200
726.00	Legal notices published in local newspaper	900
726.00	Copies for meetings, etc.	800
726.00	Computer repairs as needed	300
726.00	Printing costs for documents and reports	150
726.00	Operating supplies for office and staff	700
726.00	Filing fees for various legal documents	150
728.00	APA Membership for Director	114
728.00	APA Membership for Planner	98
728.00	Planning Assistance Service from APA	420
728.00	Zoning News Subscription	45
728.00	Zoning Report Subscription	65
728.00	Planning & Zoning Magazine	160
728.00	Michigan Economic Development Association	100
728.00	Professional Secretaries International	65
728.00	South Central Michigan Planning & Community Development Commission	855
728.00	Michigan Community Development Director Association	80

101 GENERAL FUND

**GENERAL APPROPRIATIONS - Program Number 901**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
716.00	Hospitalization Insurance	16,200	13,172	14,094	
719.01	Tuition Reimbursement	500	1,332	1,372	
Sub-Total	<b>PERSONNEL</b>	<b>16,700</b>	<b>14,504</b>	<b>15,466</b>	
727.00	Postage	14,500	12,683	13,063	
729.00	Duplication	0	(1,046)	0	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>14,500</b>	<b>11,637</b>	<b>13,063</b>	
801.03	Professional Services-CATV	0	0	2,000	
802.00	Contractual Services	0	2,688	2,769	
802.03	Local Origination Programming	0	0	8,000	
836.00	Ambulance Service	1,000	0	0	
889.00	Contingency Account	0	8,343	8,600	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>1,000</b>	<b>11,031</b>	<b>21,369</b>	
911.00	Insurance	96,126	100,870	103,896	
931.00	Maintenance-Bldg & Grounds-Depot	5,000	2,481	2,555	
956.02	Bad Debt Expense	0	9	0	
961.02	C C A A	1,080	1,080	1,080	
961.05	Senior Center	3,000	3,375	3,375	
961.08	USDA Grant	30,000	32,200	30,000	
961.17	W. K. Kellogg Grant	0	2,213	787	
965.05	Contribution to Local Street Fund	0	1,865	0	
965.19	Contribution to Library Systems Fund	225,109	225,110	210,110	
Sub-Total	<b>OTHER CHARGES</b>	<b>360,315</b>	<b>369,203</b>	<b>351,803</b>	
	<b>PROGRAM TOTAL</b>	<b>392,515</b>	<b>406,375</b>	<b>401,701</b>	



## 202 MAJOR STREETS FUND

REVENUE - Program Number 000					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
447.00	Interest	800	1,120	1,000	
546.00	MVH Funds (Act 51 Highway Aid)	350,000	345,229	340,000	
546.01	STL Funds	49,600	30,616	40,800	
546.02	MVH Funds - Build Michigan Program	41,000	41,061	17,332	
664.00	Interest on Investments	800	2,115	2,200	
666.00	MML Dividend	3,000	3,000	3,000	
695.00	Miscellaneous	200	1,242	1,000	
699.00	Appropriation from Fund Balance	45,245	(59,610)	46,493	
	<b>PROGRAM TOTAL</b>	<b>490,645</b>	<b>364,773</b>	<b>451,825</b>	

## 202 MAJOR STREET FUND

**MAJOR STREET MAINTENANCE - Program Number 461**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	0	28,740	32,000	
704.00	Salaries Part-Time	0	5,760	5,760	
705.00	Salaries Overtime	0	4,000	4,000	
710.00	Administration Costs	18,340	18,340	18,340	
716.00	Hospitalization Insurance	42,980	43,110	46,128	
717.00	Life Insurance	1,065	1,014	1,097	
741.00	Uniforms	250	250	1,600	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>62,635</b>	<b>101,214</b>	<b>108,925</b>	
805.00	Traffic Services	21,637	4,950	5,000	
805.01	Pavement Marking	0	1,000	2,000	
805.02	Traffic Signs	0	3,000	3,000	
805.03	Traffic Signals	0	1,950	2,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>21,637</b>	<b>10,900</b>	<b>12,000</b>	
932.00	Sweeping and Flushing	29,877	13,800	0 *	
933.00	Surface Maintenance	34,940	32,000	32,000	
934.00	All Other Jobs	36,120	36,700	35,000	
935.00	Leaf Pick-up	25,250	21,700	0 *	
937.00	Bridge Maintenance	600	200	200	
938.00	Snow & Ice Control	39,300	18,500	22,000	
943.00	Building Rental	5,000	5,000	5,000	
959.00	Forestry	15,000	18,300	0 *	
965.05	Contribution to Local Street Fund	62,110	47,360	3,255	
966.34	Major Street Resurfacing (Watson)	0	0	56,945	
966.35	Major Street Construction (N. Albion)	38,576	26,000	45,000	
966.36	Major Street Bridge Construction (Cass Street)	70,000	0	90,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>356,773</b>	<b>219,560</b>	<b>289,400</b>	
	<b>PROGRAM TOTAL</b>	<b>441,045</b>	<b>331,674</b>	<b>410,325</b>	

\* Costs transferred to Solid Waste Fund.

## 202 MAJOR STREET FUND

**TRUNKLINE MAINTENANCE I-94 - Program Number 486**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
703.01	Roadway Inspections	300	0	0	
710.00	Administration Costs	1,200	1,200	1,200	
719.00	Fringe Benefits	3,200	0	0	
Sub-Total	<b>PERSONNEL</b>	<b>4,700</b>	<b>1,200</b>	<b>1,200</b>	
805.00	Traffic Services	3,200	0	0	
805.02	Traffic Signs	0	200	200	
805.03	Traffic Signals	0	2,516	2,500	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>3,200</b>	<b>2,716</b>	<b>2,700</b>	
931.08	Maintenance-Storm Sewers	400	1,000	1,500	
932.00	Sweeping & Flushing Solid Waste Fund	1,600	1,500	1,500	
933.00	Surface Maintenance	2,000	1,200	2,000	
934.00	All Other Jobs	700			
935.00	Leaf Pick-Up Solid Waste Fund	500	1,000	1,000	
938.00	Snow & Ice Control	8,000	4,500	6,000	
938.10	Snow Removal	500	500	500	
959.00	Forestry	500	200	500	
Sub-Total	<b>OTHER CHARGES</b>	<b>14,200</b>	<b>9,900</b>	<b>13,000</b>	
	<b>PROGRAM TOTAL</b>	<b>22,100</b>	<b>13,816</b>	<b>16,900</b>	

## 202 MAJOR STREET FUND

**TRUNKLINE MAINTENANCE M-99 - Program Number 487**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
703.01	Roadway Inspections	300	0	0	
706.39	Snow Removal-Labor	0	1,283	0	
710.00	Administration Costs	1,600	1,600	1,600	
719.00	Fringe Benefits	3,600	3,600	3,600	
Sub-Total	<b>PERSONNEL</b>	<b>5,500</b>	<b>6,483</b>	<b>5,200</b>	
805.00	Traffic Services	3,000	350	3,400	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>3,000</b>	<b>350</b>	<b>3,400</b>	
931.08	Maintenance-Storm Sewers	600	250	500	
932.00	Sweeping & Flushing	1,500	1,500	1,500	
933.00	Surface Maintenance	2,000	1,000	1,000	
933.20	Shoulder Maintenance	100	100	500	
934.00	All Other Jobs	700	0	400	
935.00	Leaf Pick-Up	600	1,500	1,600	
938.00	Snow & Ice Control	8,000	4,500	6,000	
938.10	Snow Removal	5,000	3,200	4,000	
959.00	Forestry	500	400	500	
Sub-Total	<b>OTHER CHARGES</b>	<b>19,000</b>	<b>12,450</b>	<b>16,000</b>	
	<b>PROGRAM TOTAL</b>	<b>27,500</b>	<b>19,283</b>	<b>24,600</b>	

202 MAJOR STREET FUND  
 461 MAJOR STREET MAINTENANCE  
 486 TRUNKLINE MAINTENANCE I-94  
 487 TRUNKLINE MAINTENANCE M-99

## PERSONNEL BUDGET REQUEST FORM

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Superintendent	Joseph Domingo	2080	28,740	32,000	32,000
Foreman W-9	Douglas Jones (CDL)	2080	10.92/hr	11.30/hr	23,504
Heavy Equip. W-9	Leroy Smith	2080	10.80/hr	11.17/hr	23,233
Heavy Equip. W-9	Don Neff	2080	10.80/hr	11.17/hr	23,233
Light Equip. W-7	Kevin Brown	2080	10.67/hr	11.04/hr	22,963
Maintenance W-3	Orville Collins	2080	10.14/hr	10.49/hr	21,819
Maintenance W-3	Phil Whetstone	2080	10.02/hr	10.37/hr	21,569
Maintenance W-3	Dennis Farmer	2080	10.14/hr	10.49/hr	21,819
Part-time Laborer	Seasonal Leaf Raker	240	6.00/hr	6.00/hr	1,440
Part-time Laborer	Seasonal Leaf Raker	240	6.00/hr	6.00/hr	1,440
Part-time Laborer	Seasonal Leaf Raker	240	6.00/hr	6.00/hr	1,440
Part-time Laborer	Seasonal Leaf Raker	240	6.00/hr	6.00/hr	1,440

202 MAJOR STREET FUND  
 461 MAJOR STREET MAINTENANCE  
 486 TRUNKLINE MAINTENANCE I-94  
 487 TRUNKLINE MAINTENANCE M-99

## DESCRIPTION OF SELECTED OPERATING EXPENSES

LINE ITEM	DESCRIPTION	AMOUNT
741.00	Uniform shirts, pants, monograms, winter coats and rain suits for union employees of the City	1,600
805.00	Funds to operate (electricity) and maintain traffic signals and RR crossings	5,000
805.02	Signs, posts, and hardware	3,000
805.01	Paint for crosswalks, railroad crossings and other pavement markings	2,000
933.00	Surface Maintenance - Funds for the labor, patching materials, and equipment to repair and maintain the streets, shoulders, and rights of way of major streets.	32,000
934.00	Funds to pay for easements, maintenance and repair of curb and gutter using concrete material and drainage systems such as grates and basins, including equipment rental.	35,000
937.00	Small repairs to and inspection of all bridges	200
938.00	Funds for labor, equipment, and materials to plow streets and remove snow where necessary during winter months.	22,000
943.00	Building rental of Street Garage	5,000
966.35	Major Street Construction - Funds for preliminary and Construction Engineering and matching construction costs for the reconstruction of North Albion Street.	45,000
966.36	Major Bridge Construction - Funds for the inspection and construction of the Cass Street Bridge.	90,000

## 203 LOCAL STREETS FUND

REVENUE - Program Number 000					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
447.00	Interest	500	425	500	
546.00	MVH Funds	103,000	107,930	109,103	
546.02	MVH Funds - Build Rd Program	13,200	13,184	6,542	
664.00	Interest on Investments	100	100	100	
676.04	Contribution from Major Street Fund	62,110	47,360	3,255	
676.10	Contribution from General Fund	0	1,243	0	
695.00	Miscellaneous	100	3,250	3,000	
	<b>PROGRAM TOTAL</b>	<b>179,010</b>	<b>173,492</b>	<b>122,500</b>	

## 203 LOCAL STREETS FUND

**STREETS MAINTENANCE - Program Number 461**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
710.00	Administration Costs	16,860	16,860	16,800	
Sub-Total	<b>PERSONNEL</b>	<b>16,860</b>	<b>16,860</b>	<b>16,800</b>	
805.00	Traffic Services	4,850	800	3,500	
805.01	Pavement Marking	0	500	0	
805.02	Traffic Signs	0	2,000	0	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>4,850</b>	<b>3,300</b>	<b>3,500</b>	
932.00	Sweeping & Flushing	29,500	14,000	0 *	
933.00	Surface Maintenance	32,300	30,400	32,400	
934.00	All Other Jobs	28,300	35,500	34,500	
935.00	Leaf Pick-Up	22,000	24,000	0 *	
937.00	Bridge Maintenance	0	30	0	
938.00	Snow & Ice Control	30,200	25,302	28,300	
959.00	Forestry	15,000	24,100	7,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>157,300</b>	<b>153,332</b>	<b>102,200</b>	
999.00	Appropriation to Fund Balance	0			
Sub-Total	<b>DEBT SERVICE</b>	<b>0</b>			
	<b>PROGRAM TOTAL</b>	<b>179,010</b>	<b>173,492</b>	<b>122,500</b>	

\* Costs transferred to Solid Waste Fund.



203 LOCAL STREET FUND  
462 LOCAL STREET MAINTENANCE

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
805.01	Pavement markings for traffic services on local streets	1,500
805.02	Traffic signs on local streets	1,000
805.03	Maintenance of traffic signals	1,000
933.00	Patching material to maintain street surfaces	4,100
933.00	Equipment rental for street maintenance activities	2,000
934.00	Maintenance materials for easements, shoulder work, curbs and drainage systems	4,500
934.00	Equipment rental for curb and catch basin repairs and maintenance	5,000
935.00	Salt and sand purchases for ice control operations	6,000
935.00	Equipment rental for snow removal and ice control operations	2,000
959.00	Maintenance and storm damage to street trees	2,000

## 224 ECONOMIC DEVELOPMENT CORPORATION

**REVENUE - Program Number 000**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
668.00	Rental of EDC Properties	0	0	43,500	
675.15	Donations to EDC	0	20,000		
699.00	Appropriation From Fund Balance	0	0	20,000	
	<b>PROGRAM TOTAL</b>	<b>0</b>	<b>20,000</b>	<b>63,500</b>	

## 224 ECONOMIC DEVELOPMENT CORPORATION

ECONOMIC DEVELOPMENT CORPORATION - Program Number 501					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
726.00	Supplies and Printing	0	0	2,000	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	
802.01	Professional Services	0	0	8,250	
803.00	Demolition (1109 Austin House)	0	0	5,000	
817.00	Promotional Expenses	0	0	1,000	
819.00	Conference Expenses	0	0	5,000	
840.00	Utilities - Tenants	0	0	250	
851.00	Telephone	0	0	2,000	
857.00	Travel	0	0	1,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>22,500</b>	
911.00	Insurance	0	0	300	
931.01	Maintenance - Buildings & Grounds	0	0	5,000	
965.01	General Fund Administration Fees	0	0	6,500	
967.01	Economic Development Activities	0	0	7,200	
Sub-Total	<b>OTHER CHARGES</b>	<b>0</b>	<b>0</b>	<b>19,000</b>	
999.00	Appropriation to Fund Balance	0	20,000	20,000	
	<b>PROGRAM TOTAL</b>	<b>0</b>	<b>20,000</b>	<b>63,500</b>	

224 ECONOMIC DEVELOPMENT CORPORATION FUND  
501 ECONOMIC DEVELOPMENT CORPORATION PROGRAM

**CAPITAL OUTLAY OPERATING EXPENSE FORM**

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Demolition of House	1	5,000	5,000	5,000	To make vacant industrial land available.
<b>TOTAL</b>				<b>5,000</b>	

226 SOLID WASTE FUND

REVENUE - Program Number 000					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
403.00	Current Property Taxes	0	83,369	84,303	
425.00	Industrial Facilities Taxes	0	1,211	0	
453.00	Hauler Franchise Fees	300	0	300	
455.00	Composting Fees	3,000	0	3,000	
456.00	Abatement Charges	500	0	500	
664.00	Interest on Investments	1,000	1,072	1,000	
695.00	Miscellaneous Fees/Charges	20,670	20,670	0	
699.00	Appropriation from Fund Balance	0	0	54,800	
	<b>PROGRAM TOTAL</b>	<b>25,470</b>	<b>106,322</b>	<b>143,903</b>	

## 225 SOLID WASTE FUND

**SOLID WASTE - Program Number 525**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
703.00	Salaries Regular (Custodian)	8,000	5,405	5,500	
704.00	Salaries Part-Time	0	272	0	
705.00	Salaries Overtime	500	305	0	
706.36	Tree Dump-Labor	1,800	1,000	1,100	
706.60	Trash Pick-Up-Labor	1,000	5,000	5,000	
706.61	Spill Pick-Up-Labor	1,000	400	500	
706.80	Cleanup Week-Labor	500	800	800	
706.81	Weed Control-Labor	500	1,200	1,200	
706.86	Christmas Tree Pickup-Labor	1,000	950	1,000	
706.89	Special Events-Labor	3,000	1,500	1,800	
714.00	Medicare	0	244	245	
715.00	F I C A	0	1,044	1,048	
720.00	Workmens Compensation	467	0	0	
Sub-Total	<b>PERSONNEL</b>	<b>17,767</b>	<b>18,120</b>	<b>18,193</b>	
726.00	Supplies & Printing	300	600	300	
750.00	Safety Material - (OSHA)	100	0	100	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>400</b>	<b>600</b>	<b>400</b>	
803.00	Demolitions	1,753	3,112	3,000	
862.00	Vehicle Expense	150	1,402	800	
881.00	Clean-up Week	600	150	200	
881.10	Weed Cutting	0	0	600	
881.50	Trash Pick-up Expense	1,500	1,805	1,500	

881.60	Spill Pick-up Expense	300	150	200	
883.00	Christmas Tree Pick-up	500	800	900	
884.00	Special Events	100	800	1,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>4,903</b>	<b>8,219</b>	<b>8,200</b>	
932.00	Sweeping & Flushing	0	0	44,000	
935.00	Leaf Pickup/Disposal	0	0	48,110	
936.00	Tree Dump	500	500	500	
957.00	Personnel Training	100	0	0	
959.00	Forestry	1,800	1,600	24,500	
Sub-Total	<b>OTHER CHARGES</b>	<b>2,400</b>	<b>2,100</b>	<b>117,110</b>	
999.00	Appropriation to Fund Balance	0	77,283	0	
Sub-Total	<b>DEBT SERVICE</b>	<b>0</b>	<b>77,283</b>	<b>0</b>	
	<b>PROGRAM TOTAL</b>	<b>25,470</b>	<b>106,322</b>	<b>143,903</b>	

226 SOLID WASTE FUND  
525 SOLID WASTE PROGRAM

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
803.00	Demolition of condemned structures in the community	3,000
932.00	Sweeping and flushing major and local streets	44,000
935.00	Leaf pickup and disposal service to property owners who rake to right-of-way	48,110
936.00	Costs associated with operating municipal tree dump and burning of wood material	500
959.00	Trim, remove and replace City-owned trees located in the right-of-way	24,500



250 COMMUNITY DEVELOPMENT FUND

REVENUE - Program Number 000					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
569.60	CDBG Street Improvement Grant (Broadwell)	150,000	145,587	0	
569.92	CDBG 95-01-HO-Administration	0	0	20,000	
569.93	CDBG 95-01-HO-Deferred Rehabilitation	0	0	130,000	
569.94	CDBG 95-01-HI Chip Reduction	0	0	25,000	
569.90	HOME M92-SG26-0118 Acquisition	0	8,750	0	
569.91	HOME M92-SG26-0118 Rehabilitation	0	63,860	0	
664.00	Interest on Investments	1,500	3,377	0	
665.00	Interest on Rehab Loans	1,000	1,114	0	
699.00	Appropriation from Fund Balance	22,500	0	40,000	
	<b>PROGRAM TOTAL</b>	<b>175,000</b>	<b>222,688</b>	<b>215,000</b>	

## 250 COMMUNITY DEVELOPMENT

**CDBG SMALL CITIES - Program Number 823**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
966.27	Community Rehabilitation & Revitalization	25,000	0	0	
966.60	CDBG Street Improvements	150,000	84,925	0	
966.75	Rehabilitation Loans Title Fees	0	192	0	
966.85	CDBG 92-01-HO Admin	0	12,512	0	
966.89	HOME 92-5G26-01	0	427	0	
966.90	HOME M92-SG26-0118 Acquisition	0	239	0	
966.91	HOME M92-SG26-0118 Rehabilitation	0	65,784	0	
966.92	CDBG 95-01-HO-Admin	0	0	20,000	
966.93	CDBG 95-01-HO Defer Rehabilitation	0	0	170,000	
966.95	CDBG 95-01-HO Buyer Assistance	0	0	25,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>175,000</b>	<b>164,079</b>	<b>215,000</b>	
999.00	Appropriation to Fund Balance	0	58,609	0	
	<b>PROGRAM TOTAL</b>	<b>175,000</b>	<b>222,688</b>	<b>215,000</b>	

267 DRUG LAW ENFORCEMENT FUND

REVENUE - Program Number 000					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
664.00	Interest on Investments	200	141	300	
675.04	Miscellaneous-Forfeited Money	12,000	13,414	13,680	
699.00	Appropriation from Fund Balance	2,000	0	0	
	<b>PROGRAM TOTAL</b>	<b>14,200</b>	<b>13,555</b>	<b>13,980</b>	

267 DRUG LAW ENFORCEMENT FUND

PUBLIC SAFETY - Program Number 300					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
315.00	Informant Fees	1,000	1,714	2,000	
327.00	Controlled Substance Purchases	2,000	2,571	2,500	
828.00	Drug Enforcement Equipment Purchases	7,000	780	5,000	
888.00	Forfeiture Expenses	3,000	3,230	3,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>13,000</b>	<b>8,295</b>	<b>12,500</b>	
956.00	Miscellaneous	1,200	2,189	1,200	
Sub-Total	<b>OTHER CHARGES</b>	<b>1,200</b>	<b>2,189</b>	<b>1,200</b>	
999.00	Appropriation to Fund Balance	0	3,071	280	
Sub-Total	<b>DEBT SERVICE</b>	<b>0</b>	<b>3,071</b>	<b>280</b>	
	<b>PROGRAM TOTAL</b>	<b>14,200</b>	<b>13,555</b>	<b>13,980</b>	

267 DRUG LAW ENFORCEMENT FUND  
300 DRUG ENFORCEMENT PROGRAM

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
815.00	Drug Informant Fees	2,000
827.00	Controlled Buys	2,500
888.00	Dog food, Veterinarian bills and other expenditures associated with the cost of the K-9 dogs	3,000

## 268 LIBRARY OPERATIONS FUND

**REVENUE - Program Number 000**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
567.00	State Aid	12,222	12,274	12,274	
568.16	Writers Grant-RD/ALA	0	5,000	0	
574.05	Penal Fines	32,000	34,792	32,000	
588.00	Sheridan Township Millage	11,129	0	25,000	
588.01	Albion Township Millage	0	19,270	19,270	
607.00	Library Fines	3,000	2,090	2,090	
608.00	Copying Fees	2,000	1,760	1,760	
609.00	Room Rental	800	762	762	
648.03	Sale of Stockwell Book	0	54	54	
664.00	Interest on Investments	600	442	442	
675.08	Donation Happy Day Memorial	0	6,447	9,000	
675.09	Donation History Room	0	100	100	
676.09	Contribution from Library Trust	2,000	2,000	2,980	
676.10	Contribution from General Fund	225,109	225,109	210,109	
695.00	Miscellaneous	1,300	1,000	1,000	
699.00	Appropriation From Fund Balance	0	6,664	12,494	
	<b>PROGRAM TOTAL</b>	<b>290,160</b>	<b>317,764</b>	<b>329,335</b>	

## 268 LIBRARY OPERATIONS FUND

**LIBRARY OPERATIONS - Program Number 738**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	38,300	38,300	42,372	
703.00	Salaries Regular	75,279	75,279	81,487	
704.00	Salaries Part-Time	43,430	43,430	52,381	
706.41	Maintenance Buildings & Grounds-Labor	997	997	997	
714.00	Medicare	2,291	2,291	2,570	
715.00	F I C A	9,796	9,796	10,989	
716.00	Hospitalization Insurance	14,330	14,431	15,441	
717.00	Life Insurance	578	537	595	
719.01	Tuition Reimbursement	1,800	1,804	1,500	
720.00	Workmens Compensation	1,182	2,409	2,481	
721.00	Unemployment Insurance	124	355	366	
Sub-Total	<b>PERSONNEL</b>	<b>188,107</b>	<b>189,629</b>	<b>211,179</b>	
726.00	Supplies & Printing	10,500	18,078	13,000	
728.00	Dues, Books and Periodicals	870	1,015	1,015	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>11,370</b>	<b>19,093</b>	<b>14,015</b>	
802.00	Contractual Services	12,963	16,000	17,771	
819.00	Conference Expense	1,170	1,921	1,170	
851.00	Telephone	1,700	2,567	4,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>15,833</b>	<b>20,488</b>	<b>22,941</b>	
911.00	Insurance	5,000	1,578	5,000	
921.00	Heat Light & Power	14,000	13,500	13,500	

931.01	Maintenance-Buildings & Grounds	3,500	4,200	4,200	
961.17	Grant - W. K. Kellogg	0	2,500	2,500	
966.30	Happy Day Memorial Expense	0	4,776	9,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>22,500</b>	<b>26,554</b>	<b>34,200</b>	
970.00	Capital Outlay	13,500	25,000	10,000	
970.01	Capital Outlay-Local History	1,000	1,000	1,000	
970.02	Capital Books-Stand Orders	8,000	8,000	8,000	
970.03	Capital Books-Periodicals	6,000	4,000	4,000	
970.04	Capital Books-Childrens	7,000	7,000	7,000	
970.05	Capital Books-Adult Room	10,000	10,000	10,000	
970.06	Capital Books-Processing	1,500	2,000	2,000	
970.07	Capital Books-Audio and Video cassettes	5,000	5,000	5,000	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>52,000</b>	<b>62,000</b>	<b>47,000</b>	
999.00	Appropriation to Fund Balance	350	0	0	
Sub-Total	<b>DEBT SERVICE</b>	<b>350</b>	<b>0</b>	<b>0</b>	
	<b>PROGRAM TOTAL</b>	<b>290,160</b>	<b>317,764</b>	<b>329,335</b>	

268 LIBRARY OPERATIONS FUND  
738 LIBRARY OPERATIONS PROGRAM

**CAPITAL OUTLAY BUDGET REQUEST FORM**

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
HVAC heating unit	1	6,000	6,000	6,000	Replace 20-year old unit for upstairs meeting rooms
Computer Hardware	1	3,000	3,000	3,000	Computer needed for Children's room
Computer Software	N/A	1,000	1,000	1,000	Software program for children's room computer
Local History	N/A	N/A	1,000	1,000	Capital Outlay for local history needs
Reference material	N/A	N/A	8,000	8,000	Purchase books and other reference material
Periodicals	N/A	N/A	4,000	4,000	Purchase of periodicals
Children's Books	N/A	N/A	7,000	7,000	Purchase of Children's books
Adult Books	N/A	N/A	10,000	10,000	Purchase books for the adult room
Processing	N/A	N/A	2,000	2,000	Processing costs
Audio/Video cassettes	N/A	N/A	5,000	5,000	Purchase of \$3,000 worth of audio/video cassettes with Children's programming and \$2,000 for audio/video cassettes with adult programming
<b>TOTAL</b>				<b>47,000</b>	



268 LIBRARY OPERATIONS FUND  
 738 LIBRARY OPERATIONS PROGRAM

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
726.00	Supplies to operate Library	5,500
726.00	Postage	2,500
726.00	Printing	1,000
726.00	Programs	1,500
726.00	Maintenance	2,500
728.00	Michigan Library Association Dues (MLA)	400
728.00	American Library Association Dues (ALA)	150
728.00	AAA	15
728.00	Rotary Dues for Library Director	450
802.00	Volunteer Center	60
802.00	Elevator (United Elevator)	900
802.00	Postage meter (Pitney Bowes)	500
802.00	Copiers (W. S. Reed)	1,200
802.00	Alarms (Comtronics)	800
802.00	Circulation (Follett)	500
802.00	State Aid (Woodlands)	6,111
802.00	Fire Extinguisher (Safety Systems)	200
802.00	Audit (Library portion)	1,000
802.00	Automation of Library services	6,000
802.00	Computers and software enhancements	500
851.00	Library Telephone	2,000
851.00	Internet Access	2,000
911.00	Insurance	5,500

921.00	Gas consumption to heat Library building	5,000
921.00	Electricity for Library building	8,000
921.00	Water and Sewer consumption at Library building	500
931.00	HVAC maintenance	700
931.00	Electrical maintenance and repairs	500
931.00	Plumbing maintenance and repairs	500
931.00	Elevator Maintenance and repairs	1,000

## 296 CEMETERY TRUST FUND

REVENUE - Program Number 000					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
640.00	Perpetual Care Revenues (Sales)	3,000	5,000	3,000	
664.00	Interest on Investments	9,800	15,980	15,000	
	<b>PROGRAM TOTAL</b>	<b>12,800</b>	<b>20,980</b>	<b>18,000</b>	

## 296 CEMETERY TRUST FUND

CEMETERY TRUST - Program Number 276					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
965.01	Contribution to General Fund	9,000	15,980	15,000	
999.00	Appropriation to Fund Balance	3,800	5,000	3,000	
	<b>PROGRAM TOTAL</b>	<b>12,800</b>	<b>20,980</b>	<b>18,000</b>	

# 515 TAX INCREMENT FINANCE AUTHORITY

REVENUE - Program Number 000					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
448.00	Reimbursement-Administrative Fees	2,500	0	0	
631.00	Grant EDC -MSC930076 EDPA	25,000	0	0	
648.00	Sales - City Property	0	1,371	0	
662.00	Interest on Loans	4,000	3,834	3,800	
664.00	Interest on Investments	2,000	11,005	10,000	
668.00	Rental-City Property	50,000	46,414	7,200	
670.00	Tax Increments	126,000	91,584	90,000	
695.00	Miscellaneous	0	807	0	
699.00	Appropriation From Fund Balance	0	93,779	0	
	PROGRAM TOTAL	209,500	248,794	111,000	

## 515 TAX INCREMENT FINANCE AUTHORITY

**ECONOMIC DEVELOPMENT - Program Number 856**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	32,000	26,379	40,000	
703.00	Salaries Regular	16,000	0	17,160	
704.00	Salaries Part-Time	0	9,069	6,800	
714.00	Medicare	696	514	927	
715.00	F I C A	2,976	2,198	3,966	
716.00	Hospitalization Insurance	7,448	598	2,393	
717.00	Life Insurance	189	68	204	
720.00	Workmens Compensation	317	317	327	
721.00	Unemployment Insurance	17	68	95	
Sub-Total	<b>PERSONNEL</b>	<b>59,643</b>	<b>39,211</b>	<b>71,872</b>	
726.00	Supplies & Printing	3,000	3,496	1,500	
728.00	Dues Books Periodicals	1,200	955	1,000	
730.00	Promotional Expense	2,000	228	1,000	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>6,200</b>	<b>4,679</b>	<b>3,500</b>	
801.00	Professional Services	7,000	7,020	4,500	
802.00	Contractual Services	1,500	525	1,000	
819.00	Conference Expense	5,000	668	0	
840.00	Utilities-Tenants	3,200	2,215	2,000	
851.00	Telephone	2,500	3,844	2,000	
857.00	Travel	1,000	538	0	
889.00	Contingency Account	1,000	0	1,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>21,200</b>	<b>14,810</b>	<b>10,500</b>	

911.00	Insurance	1,306	1,306	1,345	
922.00	Electricity	0	1,066	750	
923.00	Water Expense	0	91	100	
924.00	Gas Expense	0	300	300	
931.00	Maintenance-Buildings & Grounds	6,000	8,604	6,000	
943.00	Building Rental	0	30	0	
956.03	Interest Expense	420	420	0	
965.01	Administrative Fee General Fund	13,000	13,000	6,500	
967.01	Economic Development Activity	44,589	35,490	10,133	
967.14	Grant EDC - MSC 930076 EDPA	25,000	25,000	0	
Sub-Total	<b>OTHER CHARGES</b>	<b>90,315</b>	<b>85,307</b>	<b>25,128</b>	
970.00	Capital Outlay	0	5,275	0	
971.00	Land Acquisition	0	6,177	0	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>0</b>	<b>11,452</b>	<b>0</b>	
991.00	Principal on Bonds	5,250	9,000	0	
991.05	Principal on Loans-Mymachod	20,475	80,532	0	
995.03	Interest on Loan-Mymachod	6,417	3,803	0	
Sub-Total	<b>DEBT SERVICE</b>	<b>32,142</b>	<b>93,335</b>	<b>0</b>	
	<b>PROGRAM TOTAL</b>	<b>209,500</b>	<b>248,794</b>	<b>111,000</b>	

515 TAX INCREMENT FINANCE AUTHORITY  
356 ECONOMIC DEVELOPMENT PROGRAM

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Executive Director	Margaret M. Sindt	2080	35,100	40,000	40,000
Secretary	Dequanic A. Williams	2080	7.75/hr	8.25/hr	17,160
Student	Tyler Hughes	193	7.25/hr	7.25/hr	1,400
Summer Intern	Vacant	600	9.00/hr	9.00/hr	5,400

## 520 DOWNTOWN DEVELOPMENT AUTHORITY

**REVENUE - Program Number 000**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
664.00	Interest on Investments	1,500	5,929	1,000	
664.01	Interest-Bond Proceeds	1,500	5,646	1,000	
670.00	Tax Increments	17,661	55,999	* 50,850	
675.00	Donations	0	177	0	
675.13	Donation-Superior Street Construction	2,000	3,771	2,200	
676.20	State Grant - MDOT (Superior Streetscape)	178,010	0	178,010	
676.30	DNR Tree Grant	16,300	0	16,300	
699.00	Appropriation From Fund Balance	294,826	34,298	216,147	
	<b>PROGRAM TOTAL</b>	<b>511,797</b>	<b>105,820</b>	<b>465,507</b>	

The City is entitled to capture the Public School District, State Education Tax, and Intermediate School District millages to meet its loan obligation issued prior to August 19, 1993 and to pay for operating costs of the DDA under Michigan's property tax reform legislation.



## 520 DOWNTOWN DEVELOPMENT AUTHORITY

**D.D.A. - OPERATIONS - Program Number 730**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
726.00	Supplies & Printing	400	289	300	
728.00	Dues Books Periodicals	750	334	400	
730.00	Promotional Expense	250	0	0	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>1,400</b>	<b>623</b>	<b>700</b>	
802.00	Contractual Services	10,000	1,881	1,000	
819.00	Conference Expense	400	0	400	
851.00	Telephone	100	13	50	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>10,500</b>	<b>1,894</b>	<b>1,450</b>	
956.02	Bad Debt Expense	1,000	0	0	
965.01	Administrative Fee to General Fund	3,000	3,000	3,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>4,000</b>	<b>3,000</b>	<b>3,000</b>	
991.00	Principal on DDA Bonds	5,000	5,000	10,000	
995.00	Interest on DDA Bonds	29,782	29,781	29,470	
Sub-Total	<b>DEBT SERVICE</b>	<b>34,782</b>	<b>34,781</b>	<b>39,470</b>	
	<b>PROGRAM TOTAL</b>	<b>50,682</b>	<b>40,298</b>	<b>44,620</b>	

## 520 DOWNTOWN DEVELOPMENT AUTHORITY

**D.D.A. - PROJECT EXPENSES - Program Number 731**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
801.00	Professional Services	250	450	600	
802.00	Contractual Services (JHA - construction)	10,000	8,365	10,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>10,250</b>	<b>8,815</b>	<b>10,600</b>	
967.11	Grant Construction (Superior Streetscape - Marketplace)	450,865	56,707	377,687	
967.12	Grant Construction (DNR Trees)	0	0	32,600	
Sub-Total	<b>OTHER CHARGES</b>	<b>450,865</b>	<b>56,707</b>	<b>410,287</b>	
971.00	Land Acquisition	0			
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>0</b>			
	<b>PROGRAM TOTAL</b>	<b>461,115</b>	<b>65,522</b>	<b>420,887</b>	

## 569 ALBION BUILDING AUTHORITY

REVENUE - Program Number 000					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
450.00	Development Revenue	216,575	189,546	208,500	
662.00	Interest on Loans	420	420	0	
664.00	Interest on Investments	60,000	46,000	45,000	
699.00	Appropriation from Fund Balance	0	65,763	0	
	<b>PROGRAM TOTAL</b>	<b>276,995</b>	<b>301,729</b>	<b>253,500</b>	

## 569 ALBION BUILDING AUTHORITY FUND

ALBION BUILDING AUTHORITY - Program Number 569					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
802.00	Contractual Services	0	85,154	0	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>0</b>	<b>85,154</b>	<b>0</b>	
991.00	Principal on Bonds	125,000	125,000	125,000	
995.00	Interest on Bonds	91,575	91,575	83,138	
999.00	Appropriation to Fund Balance	60,420		45,362	
Sub-Total	<b>DEBT SERVICE</b>	<b>276,995</b>	<b>216,575</b>	<b>253,500</b>	
	<b>PROGRAM TOTAL</b>	<b>276,995</b>	<b>301,729</b>	<b>253,500</b>	

## 590 SEWER FUND

**REVENUE - Program Number 000**

Line-item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
447.00	Interest Earned	13,000	16,092	21,000	
470.00	Permits	464	73	1,000	
626.00	Sewer Services	780,000	790,000	790,000	
642.00	Lab Charges From Water	4,250	4,250	4,250	
648.00	Sales-City Property	0			
650.00	Dumping Charges	6,000	5,185	5,200	
651.00	Septic Tank Deposit Fees	0			
664.00	Interest on Investments	6,000	22,652	31,000	
666.00	MML Dividend	1,000			
695.00	Miscellaneous	500	2,541	2,500	
699.00	Appropriation from Fund Balance	21,431	78,114	17,457	
	<b>PROGRAM TOTAL</b>	<b>832,645</b>	<b>918,907</b>	<b>872,407</b>	

## 590 SEWER FUND

**SEWER - Program Number 527**

Line-item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	48,000	47,990	49,665	
703.00	Salaries Regular	242,500	210,000	249,000	
705.00	Salaries Overtime	4,500	4,800	5,000	
710.00	Administration Costs	57,030	57,030	58,741	
714.00	Medicare	4,280	3,969	4,403	
715.00	F I C A	18,290	16,974	18,827	
716.00	Hospitalization Insurance	56,656	52,958	60,622	
717.00	Life Insurance	1,360	1,415	1,457	
720.00	Workmens Compensation	19,430	19,430	20,013	
721.00	Unemployment Insurance	202	285	294	
Sub-Total	<b>PERSONNEL</b>	<b>452,248</b>	<b>414,851</b>	<b>468,022</b>	
741.00	Uniforms	1,000	95	2,000	
750.00	Safety Material - (OSHA)	1,000	322	1,500	
776.04	Plant Chemicals & Supplies	26,000	23,500	26,000	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>28,000</b>	<b>23,917</b>	<b>29,500</b>	
801.00	Professional Services	11,000	10,000	11,000	
802.00	Contractual Services	2,045	2,045	2,500	
819.00	Conference Expense	750		750	
851.00	Telephone	1,600	1,500	1,600	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>15,395</b>	<b>13,545</b>	<b>15,850</b>	
911.00	Insurance	23,042	18,034	18,575	
921.00	Heat Light & Power	79,000	77,000	80,000	

928.00	Industrial Pretreatment Program	1,000	2,600	2,000	
929.00	Sludge Management	22,000	38,000	45,000	
931.01	Maintenance-Buildings & Grounds	3,000	3,000	3,500	
931.02	Maintenance-Vehicles & Equipment	8,500	5,000	6,000	
931.03	Maintenance-Pump Equipment	15,000	15,000	15,000	
931.07	Maintenance-Sanitary Sewers	1,500	1,500	1,500	
934.01	Lift Station	5,000	5,000	5,000	
941.00	Equipment Rental	500	1,000	500	
943.00	Building Rental	3,200	3,200	3,200	
957.00	Personnel Training	1,000	500	1,000	
968.00	Depreciation	141,760	141,760	141,760	
Sub-Total	<b>OTHER CHARGES</b>	<b>304,502</b>	<b>311,594</b>	<b>323,035</b>	
970.00	Capital Outlay	32,500	155,000	36,000	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>32,500</b>	<b>155,000</b>	<b>36,000</b>	
	<b>PROGRAM TOTAL</b>	<b>832,645</b>	<b>918,907</b>	<b>872,407</b>	

590 SEWER FUND  
527 SEWER PROGRAM

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Superintendent 1/2	Stanley Sommer	2080	18.37	19.01	19,770
Asst. Superintendent	Duane Siefert	2080	13.47	13.94	28,995
Lab Superintendent	Kevin Markovich	2080	12.87	13.32	27,705
Operator	Wayne VanSchoick	2080	10.92	11.30	23,504
Operator	Craig McCullough	2080	10.65	11.02	22,921
Operator	Dave Rundquist	2080	10.44	10.80	22,464
Operator	Scott Claucherty	2080	10.65	11.02	23,171
Operator	John Roberts	2080	10.62	10.99	23,108
Operator	Charles Spicer	2080	10.13	10.48	21,798
Operator	vacant presently	2080	10.01	10.36	21,548
Billing	Linda Chapman	1040	10.24	10.59	11,024
Foreman	Danny Joe Collier	2080	10.65	11.02	23,171
Maintenance	Tom Williamson	2080	10.27	10.62	22,339
All Positions	Longevity Pay				6,900

590 SEWER FUND  
527 SEWER PROGRAM

### CAPITAL OUTLAY BUDGET REQUEST FORM

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Pickup	1	16,000	16,000	16,000	Replace existing 1985 pickup in service
TV Sewer Lines	N/A	20,000	20,000	20,000	Check sewer lines for condition
<b>TOTAL</b>				<b>36,000</b>	



590 SEWER FUND  
527 SEWER PROGRAM

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
741.00	New Uniforms for wastewater employees per Union contract	2,000
750.00	Ear plugs and safety glasses for wastewater employees	100
750.00	Safety videos	500
750.00	Lock out material	400
776.04	One-half postage to mail utility bills	1,800
776.04	Sulfur dioxide	2,700
776.04	Chlorine	2,800
776.04	Ferric chlorine	8,000
776.04	Laboratory equipment	7,000
776.04	Maintenance material and supplies for treatment facility	3,700
801.00	Audit	4,000
801.00	Michigan Municipal League	260
801.00	Repair controls	1,000
801.00	Outside laboratory services	5,500
802.00	Safety system (alarms)	1,000
802.00	Miss Dig services	800
802.00	Refuse service	275
802.00	Maintenance of radio equipment	100
921.00	Gas to operate plant	18,500
921.00	Electricity to operate plant	60,500
921.00	Sewer and water services	700

928.00	Industrial Pretreatment program costs with outside laboratory, notices in newspaper and testing material	2,000
929.00	Dewater & Disposal of sludge and grit	45,000
931.01	Paint, cleaning supplies, weed killer, grass seed and mowing of grounds	3,500
931.02	Gasoline, oil, repair parts for vehicles and small engine repairs/maintenance	6,000
931.03	Rebuilding of pumps & motors (oil, grease, electrical, repair parts)	15,000
931.07	Maintain Conrail easement, pavement cuts, manhole covers, cement and other maintenance material	1,500
934.01	Lift Station - Electrical power & pump/control maintenance	5,000
957.00	Personnel training and participation in area environmental meetings	1,000

## 591 WATER FUND

REVENUE - Program Number 591					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
447.00	Interest Earned	5,000	5,513	6,000	
625.00	Water Services	350,000	348,000	336,000	
664.00	Interest on Investments	10,000	22,143	28,000	
666.00	MML Dividend	300	0	0	
695.00	Miscellaneous	12,000	14,440	14,440	
699.00	Appropriation from Fund Balance	40,733	4,260	11,765	
	<b>PROGRAM TOTAL</b>	<b>418,033</b>	<b>394,356</b>	<b>396,205</b>	

## 591 WATER FUND

**WATER - Program Number 441**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
702.00	Salaries Supervisors	19,250	19,400	20,070	
703.00	Salaries Regular	74,675	73,000	78,853	
705.00	Salaries Overtime	8,500	9	9,000	
706.32	Sweeping & Flushing-Labor	0	871	0	
706.34	All Other Jobs-Labor	0	19,474	0	
706.42	Maintenance Vehicle & Equipment-Labor	0	163	0	
706.43	Pump Maintenance-Labor	0	6,994	0	
710.00	Administration Costs	32,355	32,355	33,326	
714.00	Medicare	1,480	1,340	1,565	
715.00	F I C A	6,350	5,729	6,691	
716.00	Hospitalization Insurance	30,804	22,025	23,567	
717.00	Life Insurance	510	453	467	
720.00	Workmens Compensation	5,077	4,491	4,626	
721.00	Unemployment Insurance	90	561	578	
Sub-Total	<b>PERSONNEL</b>	<b>179,091</b>	<b>186,865</b>	<b>178,743</b>	
741.00	Uniforms	200	200	900	
750.00	Safety Material - (OSHA)	500	1,005	1,500	
776.00	Materials & Supplies	2,500	2,133	2,500	
776.03	Water Treatment Supplies	39,000	28,000	35,000	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>42,200</b>	<b>31,338</b>	<b>39,900</b>	
801.00	Professional Services	12,000	12,000	12,500	
802.00	Contractual Services	5,500	2,713	5,500	

819.00	Conference Expense	600	400	1,000	
851.00	Telephone	1,500	1,365	1,500	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>19,600</b>	<b>16,478</b>	<b>20,500</b>	
911.00	Insurance	10,787	8,453	8,707	
921.00	Heat Light & Power	6,000	5,805	6,500	
922.00	Electricity	40,000	36,000	40,000	
931.01	Maintenance-Buildings & Grounds	2,000	1,110	2,000	
931.02	Maintenance-Vehicles & Equipment	4,000	2,400	3,500	
931.03	Maintenance-Pump Equipment	7,000	7,800	8,000	
931.05	Maintenance-Distribution System	13,000	11,000	13,000	
931.06	Maintenance-Meters	2,500	1,500	2,500	
934.02	New Services	2,000		2,000	
941.00	Equipment Rental	2,500	2,500	2,500	
943.00	Building Rental	7,550	7,550	7,550	
957.00	Personnel Training	300		300	
967.07	Grant MI28SPG35 Consulting	0	6,387		
968.00	Depreciation	54,505	54,505	54,505	
Sub-Total	<b>OTHER CHARGES</b>	<b>152,142</b>	<b>145,010</b>	<b>151,062</b>	
970.00	Capital Outlay	25,000	14,665	6,000	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>25,000</b>	<b>14,665</b>	<b>6,000</b>	
	<b>PROGRAM TOTAL</b>	<b>418,033</b>	<b>394,356</b>	<b>396,205</b>	

501 WATER FUND  
441 WATER PROGRAM

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Superintendent 1/2	Stanley Sommer	1040	18.37	19.01	19,770
Foreman	Larry Arnold	2080	10.80	11.18	23,504
Pump Maintenance	Jim Hull	2080	10.44	10.80	22,713
Meter	Dave Tribby	2080	9.81	10.15	21,112
Billing	Linda Chapman	1040	10.24	10.59	11,024
Regular Employees	Longevity Pay	N/A	N/A	N/A	\$00
Regular Employees	Overtime	560	15.54 (av.)	16.10 (average)	9,000

591 WATER FUND  
441 WATER PROGRAM

## CAPITAL OUTLAY BUDGET REQUEST FORM

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Pipe Locator	1	2,500	2,500	2,500	Replace 20-year old piece of equipment.
Hydraulic Tool (hammer & wrench	1	3,500	3,500	3,500	Purchase of hydraulic jack hammer & socket wrench for use with hydraulic drive on new jet truck.
TOTAL				6,000	

591 WATER FUND  
441 WATER PROGRAM

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
741.00	Uniforms, Jackets, boots and cold weather gear per Union contract	900
750.00	Ear plugs, safety glasses, safety training videos and lockout material for water department employees	1,500
776.00	One-half postage for utility bills	1,800
776.00	Wiping cloths and hand tools	400
776.00	Office and miscellaneous supplies	300
776.03	Chemical for treatment (Fluoride)	6,000
776.03	Chemical for treatment (phosphate)	18,000
776.03	Chemical for treatment (chlorine)	11,000
801.00	Audit	4,000
801.00	Laboratory work by wastewater treatment plant personnel	4,250
801.00	Laboratory services conducted by Michigan Department of Public Health	4,000
802.00	Cathodic protection for water tank	1,700
802.00	Alarm system	200
802.00	Miss Dig services	800
802.00	Maintenance of radios	400
802.00	Refuse pickup services	275
802.00	Miscellaneous studies and reports	2,000
921.00	Electricity at Water Department building	1,500
921.00	Gas to heat Water Department building	3,500
921.00	Water and Sewer utility at Water Department building	200
922.00	Electricity to operate water pumps	40,000



931.02	Gasoline for trucks in Water Department	2,500
931.02	Repair on Water Department vehicles	1,500
931.03	Maintenance - Pump Equipment - Rebuild of pumps & motors	8,000
931.05	Maintenance of distribution system for replacement and repair of water mains & related appurtenances	12,000
931.05	Thaw frozen services	2,000
931.06	Cost for repair parts and to calibrate meters	2,500
934.02	Copper tubing, brass fittings and curb boxes for new water services	2,000
957.00	AWWA training for water department personnel	300

## 615 REVOLVING LOAN FUND

**REVENUE - Program Number 000**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
664.00	Interest on Investments	6,000	14,107	12,000	
677.08	Loan Interest Income - Albion Cards	0	257	2,150	
677.12	Loan Interest Income - J & M Plating	12,742	10,693	6,370	
677.14	Loan Interest Income - H & S Service	1,000	6,038	1,960	
677.15	Loan Interest Income - Prime EDM	0	4,115	1,690	
699.00	Appropriation From Fund Balance	107,758	0	12,830	
	<b>PROGRAM TOTAL</b>	<b>127,500</b>	<b>35,210</b>	<b>37,000</b>	

## 615 REVOLVING LOAN FUND

**BUSINESS LOAN ACTIVITIES - Program Number 729**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
710.00	Administration Costs	2,500	1,982	5,000	
Sub-Total	<b>PERSONNEL</b>	<b>2,500</b>	<b>1,982</b>	<b>5,000</b>	
955.00	Loans to Businesses	125,000	0	32,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>125,000</b>	<b>0</b>	<b>32,000</b>	
999.00	Appropriation to Fund Balance	0	33,228	0	
Sub-Total	<b>DEBT SERVICE</b>	<b>0</b>	<b>33,228</b>	<b>0</b>	
	<b>PROGRAM TOTAL</b>	<b>127,500</b>	<b>35,210</b>	<b>37,000</b>	

## 661 EQUIPMENT FUND

REVENUE - Program Number 000					
Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
664.00	Interest on Investments	2,400	3,232	4,000	
666.00	MML Dividend	200	0	0	
668.02	Building Rental	5,000	5,000	5,000	
669.00	Equipment Rental	162,000	150,000	160,000	
695.00	Miscellaneous	200	1,000	1,000	
699.00	Appropriation From Fund Balance	19,364	65,116	25,214	
	<b>PROGRAM TOTAL</b>	<b>189,164</b>	<b>224,348</b>	<b>195,214</b>	

## 661 EQUIPMENT FUND

**EQUIPMENT - Program Number 447**

Line-Item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
703.00	Salaries Regular	23,638	23,300	24,300	
705.00	Salaries Overtime	2,300	2,300	2,300	
706.41	Maintenance Building & Grounds-Labor	0	3,079	0	
706.42	Maintenance Vehicle & Equipment-Labor	0	20,434	0	
710.00	Administration Costs	13,790	13,790	0	
714.00	Medicare	380	350	386	
715.00	F I C A	1,625	1,498	1,649	
716.00	Hospitalization Insurance	5,971	5,610	6,389	
717.00	Life Insurance	139	132	143	
720.00	Workmens Compensation	2,127	1,585	2,191	
721.00	Unemployment Insurance	17	54	56	
Sub-Total	<b>PERSONNEL</b>	<b>49,987</b>	<b>72,132</b>	<b>37,414</b>	
741.00	Uniforms	50		200	
750.00	Safety Material - (OSHA)	1,000	1,200	1,500	
776.00	Materials & Supplies	9,295	9,000	9,300	
Sub-Total	<b>SERVICES AND CHARGES</b>	<b>10,345</b>	<b>10,200</b>	<b>11,000</b>	
802.00	Contractual Services	4,660	3,500	3,500	
851.00	Telephone	1,000	837	900	
863.00	Gas & Oil	9,000	8,500	9,000	
Sub-Total	<b>CONTRACTUAL SERVICES</b>	<b>14,660</b>	<b>12,837</b>	<b>13,400</b>	

911.00	Insurance	10,429	8,228	9,500	
921.00	Heat Light & Power	9,125	7,000	7,500	
931.01	Maintenance-Buildings & Grounds	2,600	2,000	2,000	
931.02	Maintenance-Vehicles & Equipment	31,000	30,899	31,000	
934.00	All Other Jobs	100		100	
943.00	Building Rental	5,000	5,000	5,000	
944.01	Leased Equipment-Contract	7,705	7,800	7,800	
957.00	Personnel Training	500	500	500	
968.00	Depreciation	14,713	14,752	15,000	
Sub-Total	<b>OTHER CHARGES</b>	<b>81,172</b>	<b>76,179</b>	<b>78,400</b>	
970.00	Capital Outlay	33,000	53,000	55,000	
Sub-Total	<b>CAPITAL OUTLAYS</b>	<b>33,000</b>	<b>53,000</b>	<b>55,000</b>	
	<b>PROGRAM TOTAL</b>	<b>189,164</b>	<b>224,348</b>	<b>195,214</b>	

661 EQUIPMENT FUND  
447 EQUIPMENT PROGRAM

**PERSONNEL BUDGET REQUEST FORM**

POSITION TITLE	EMPLOYEE'S NAME	HOURS WORKED ANNUALLY	CURRENT WAGE/ SALARY	PROPOSED WAGE/SALARY RATE	PROPOSED LABOR COST
Mechanic	Harry Longon	2080	10.92/hr	11.30/hr	23,804
Mechanic	Overtime	135	16.38/hr	16.95/hr	2,300

\* Includes \$300 longevity pay for 1996.

661 EQUIPMENT FUND  
447 EQUIPMENT PROGRAM

**DESCRIPTION OF SELECTED OPERATING EXPENSES**

LINE ITEM	DESCRIPTION	AMOUNT
741.00	Reissue uniforms per union contract	200
750.00	Safety material for mechanic per OSHA regulations	1,500
776.00	Wiping cloths	400
776.00	Welding supplies	800
776.00	Cleaning chemicals	1,600
776.00	Tools, sockets, sandpaper, drill bits, paint, etc.	5,000
776.00	Office supplies and duplicating costs	300
802.00	Radio maintenance contract	1,000
802.00	Trash removal and disposal services	1,500
802.00	Annual City Audit	1,000
851.00	Telephone usage	900
863.00	Gasoline and oil for all equipment and vehicles	9,000
921.00	Gas consumption for heat	3,600
921.00	Electrical service	3,300
921.00	Water and sewer utilities	700
931.01	Routine maintenance and small repairs to building/grounds	2,000
931.02	Maintenance of vehicles and equipment. Buys repair parts, materials and outside labor to maintain & repair vehicles and equipment.	31,000
943.00	Equipment Fund rents building from the General Fund for storage and use of equipment inside the building	5,000
944.01	Leased equipment contract pays lease payment for new CAT 918F Frontloader	7,800
957.00	Schooling or training of personnel to maintain certification and learn how to properly maintain equipment and vehicle fleet	500

661 EQUIPMENT FUND  
447 EQUIPMENT PROGRAM

**CAPITAL OUTLAY BUDGET REQUEST FORM**

CAPITAL ITEM DESCRIPTION	QUANTITY	UNIT COST	TOTAL COST	NET COST	JUSTIFICATION
Dump Truck w/ snow plow 5-6 cu. yd.	1	55,000	55,000	55,000	Replace 1976 old truck due to high maintenance costs and this truck is just plumb wore out.
<b>TOTAL</b>				<b>55,000</b>	



## 722 LIBRARY TRUST FUND

REVENUE - Program Number 000					
Line-item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
664.00	Interest on Investments	3,300	3,500	3,500	
675.05	Merrill Trust Contributions	0	205	300	
	PROGRAM TOTAL	3,300	3,500	3,800	

## 722 LIBRARY TRUST FUND

LIBRARY TRUST - Program Number 738					
Line-item Account Number	Line-Item Activity	1995 Budgeted	1995 Projected	1996 Recommended	1996 Approved
965.19	Contribution to Library Operations	0	0	2,980	
999.00	Appropriation to Fund Balance	3,300	3,500	820	
	PROGRAM TOTAL	3,300	3,500	3,800	

## City of Albion

E. 6

12/31/96

Direct Net Debt - 12/31/96

## General Obligations:

Building Authority Bonds \$1,100,000

Equipment Loan 17,343

Transportation Fund Bonds 140,000

1,277,343

## Internal Service Fund:

Capital Lease 43,986

Sub-total 1,321,329

## Less current portions:

Building Authority Bonds (135,000)

Transportation Fund Bonds (10,000)

Equipment Loan (17,343)

Direct Net Debt \$1,168,986Overall Net Debt - 12/31/96

Direct Net Debt (per above) \$1,168,986

\* Downtown Development Authority Bonds 515,000

Less current maturities (15,000)

Overall Net Debt \$1,668,986

\* component unit of the City

Note: We are unsure of what is meant by "overlapping and underlying" and "apportioned in accordance with property valuation."